STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANA-AMERICAN WATER COMPANY, INC. FOR AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR WATER AND SEWER UTILITY SERVICE, FOR APPROVAL OF NEW SCHEDULES OF RATES AND CHARGES APPLICABLE THERETO, FOR APPROVAL OF CHANGES TO RULES AND REGULATIONS APPLICABLE TO SUCH SERVICE, AND FOR AUTHORIZATION TO DEFER IN A PENSION/OPEB BALANCING ACCOUNT OVER- AND UNDER-RECOVERIES FOR PASS THROUGH TO CUSTOMERS	)	**CAUSE NO. 43680**

PREFILED TESTIMONY

MARGARET A. STULL - PUBLIC'S EXHIBIT #1

HAROLD H. RICEMAN– PUBLIC'S EXHIBIT #2

CHARLES E. PATRICK – PUBLIC'S EXHIBIT #3

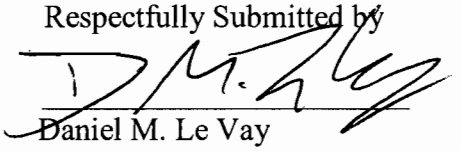
RICHARD J. COREY – PUBLIC'S EXHIBIT #4

VOLUME I

THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

OCTOBER 27, 2009

Respectfully Submitted by



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CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing has been served upon the following attorneys of record in the captioned proceeding by electronic mail on October 27, 2009.

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TESTIMONY OF MARGARET A. STULL
CAUSE NO. 43680
INDIANA-AMERICAN WATER CO., INC.

I. Introduction

Q: Please state your name and business address.

A: My name is Margaret A. Stull, and my business address is 115 W. Washington St., Suite 1500 South, Indianapolis, Indiana 46204.

Q: By whom are you employed and in what capacity?

A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as a Utility Analyst II in the Water/Wastewater Division.

Q: Please describe your background and experience.

A: I graduated from the University of Houston at Clear Lake City in August 1982 with a Bachelor of Science degree in accounting. From 1982 to 1985, I held the position of Gas Pipeline Accountant at Seagull Energy in Houston, Texas. From 1985 until 2001 I worked for Enron in various positions of increasing responsibility and authority; first in their gas pipeline accounting department, then in financial reporting and planning, both for the gas pipeline group and the international group, and finally providing accounting support for infrastructure projects in Central and South America. From 2002 until 2003, I held non-utility accounting positions in Indianapolis. In August 2003, I accepted my current position with the OUCC.

Since joining the OUCC I attended the NARUC Eastern Utility Rate School in Clearwater Beach, Florida.

Q: Do you hold any professional licenses?

A: Yes. I passed the CPA exam in 1984 and was licensed as a CPA in the State of Texas.

Q: Have you testified previously before the Indiana Utility Regulatory Commission ("IURC" or "Commission")?

A: Yes.

II. Overview of Petitioner

Q: Please describe Petitioner.

A: Indiana-American Water Company, Inc. (hereafter "Petitioner," "the Utility, "the Company" or "Indiana-American") is a wholly owned subsidiary of American Water Works ("American Water" or "AWK"), which is a publically traded company on the New York Stock Exchange. American Water was previously a wholly owned subsidiary of Thames Water Aqua Holdings GmbH ("Thames Water"), which in turn was a wholly-owned subsidiary of RWE. RWE is in the process of divesting its interest in AWK, but it still has an ownership interest of approximately 30% of AWK. Indiana-American is both a local and regional water service provider serving approximately 280,000 retail and wholesale service connections in approximately 130 communities throughout Indiana. Petitioner also provides wastewater service to two small communities in the State.

Q: What relief is Petitioner requesting in this cause?

A: Petitioner originally requested an overall 28.88% increase in its rates to produce additional revenues of $46,889,562 per year. After updating its rate base through June 30, 2009[1], Petitioner calculated an overall increase of 29.32% to produce additional revenues of $47,636,663 per year. (Based on Petitioner's original filing, this overall rate increase includes a 29.73% increase in water rates and a 41.26% decrease in sewer rates.) With respect to rate design, Petitioner proposes completing its transition to single tariff pricing ("STP") in all categories except volumetric rates for general water service. For general water service, Petitioner proposes reducing the number of water tariffs to two – Area One and Area Two.

Table MAS-1: Overall Rate Increase by District[2]

Water Tariff - Area One		**Water Tariff - Area Two**	
Crawfordsville	34.53%	Mooresville	-3.23%
Johnson County	35.71%	Wabash	8.89%
Kokomo	15.28%	Warsaw	25.43%
Muncie	34.30%	West Lafayette	40.52%
Newburgh	33.14%	Winchester	-3.21%
Noblesville	19.15%		
Northwest Indiana	33.24%		
Richmond	30.56%	**Sewer Tariff:**	
Seymour	15.25%		
Shelbyville	35.06%	Muncie	-41.26%
Somerset	18.96%	Somerset	-41.26%
Southern Indiana	35.12%		
Summitville	20.76%		
Wabash Valley	28.77%		

[1] Late filed exhibit GMV-1-U filed August 19,\ 2009.
[2] Data based on information provided in Exhibit GMV-7 in Petitioner's original filing. Petitioner did not provide an updated Exhibit GMV-7 in its revised filing of August 19, 2009.

Q: Is Petitioner seeking any other relief in this cause?

A: Yes. Petitioner seeks authority to recover under-collection of revenues for pension and other post-employment benefits ("OPEB") expenses from January 1, 2009 through June 30, 2009. Petitioner seeks authority to keep a balancing account for its pension and other post-employment benefits ("OPEB") from July 1, 2009 onward. Petitioner seeks authority to capitalize its comprehensive planning studies. Petitioner seeks authority to calculate Distribution System Improvement Charges (DSIC's) on a single tariff basis. Finally, Petitioner seeks authority to change its rules to require certain customers to pay their bill *in cash.*

III. Overview of OUCC Testimony

Q: Please describe the scope of the OUCC's case.

A: As an investor owned utility, Petitioner's rates and charges are regulated under Indiana Code Chapter IC 8-1-2-1 et seq. The OUCC staff assigned to this case reviewed Petitioner's case-in-chief, including the pre-filed testimony and related exhibits, accounting schedules, attachments and workpapers. The accounting staff conducted an on-site accounting audit to review Petitioner's books and records and gather additional financial information about the Utility. The engineering staff met with utility representatives and conducted on-site field inspections of many of Petitioner's water utility facilities and reviewed Petitioner's proposed capital improvements, engineering related operation and maintenance expenses, and extensions and replacements projects. All staff members participated in drafting twenty-four (24) sets of data requests consisting of 328 questions with sub-parts and

reviewed Petitioner's answers to those questions. The staff attended the Commission's evidentiary hearing in Indianapolis and the public field hearings conducted in Gary, Muncie, and Jeffersonville, Indiana. The staff also reviewed written ratepayer comments. Finally, the staff participated in numerous internal meetings to frame and discuss the issues of this case.

Q: Please provide a summary of the OUCC's testimony.

A: The OUCC recommends a 14.06% increase in rates to produce additional revenues of $22,682,788 per year. The OUCC also recommends that the Commission deny Petitioner's request for recovery of a Pension/OPEB balancing account in the current case and proposes modifications to Petitioner's request for future recovery of a Pension/OPEB balancing account. More specifically, the OUCC recommends the Commission approve a Cost of Equity of 9.25% and various accounting adjustments.

The following OUCC witnesses will testify on the subjects indicated:

Margaret Stull (MAS)	Presents OUCC accounting schedules and discusses rate base, pension/OPEB balancing account, management fees (shared services), miscellaneous expense, income taxes, and proposes various adjustments and corrections affecting Petitioner's ultimate rates and charges.
Harold Riceman (HHR)	Addresses various issues including labor expense, group insurance expense, 401K expense, chemical expense, and payroll tax expense and proposes various adjustments and corrections affecting Petitioner's ultimate rates and charges.

Charles Patrick (CEP)	Addresses operating revenues, purchased water expense, purchased power expense, and expense normalization and proposes various adjustments and corrections affecting Petitioner's ultimate rates and charges.
Richard Corey (RJC)	Addresses various issues including regulatory expense, insurance other than group expense, customer accounting expenses, and rent expense and proposes various adjustments and corrections affecting Petitioner's ultimate rates and charges.
John Dahlstrom (JCD)	Discusses and recommends changes to Petitioner's proposed cost of service study and rate design.
Roger Pettijohn (RAP)	Discusses significant capital additions, excess plant at the Southern Indiana Operations Treatment Center, and capital cost deferral in Petitioner's five-year plan.
Harold Rees (HLR)	Discusses certain construction projects, Petitioner's on-site generation of chlorine compounds for disinfection, unaccounted for water, and Petitioner's maintenance and repair program.
Edward Kaufman (ERK)	Discusses and recommends Petitioner's appropriate cost of debt and equity.

Q: What is the scope of your testimony?

A: I present the OUCC's accounting schedules and proposed overall rate increase. Specifically, I discuss Petitioner's RCNLD Study and its relationship to its fair value rate base, adjustments to the weighted cost of capital related to long-term debt, and Rate Base. In addition, I address Petitioner's proposals for rate base treatment of a Pension/OPEB balancing account and capitalization of comprehensive planning studies. I further recommend that the Commission recognize the amortization of

Contributions in aid of Construction ("CIAC") as an off-set to depreciation of utility plant-in-service. I also discuss and support adjustments to various operating expenses including Pension and OPEB expenses, Management Fees (Shared Services), General Office Expense, Waste Disposal Expense, Maintenance Expense, Miscellaneous Expense, Depreciation Expense, and Amortization Expense. I discuss the calculation of the IURC fee, utility receipts taxes, and state and federal income taxes. I further recommend a management fee audit.

Q: What have you done to formulate your opinions and prepare your testimony in this cause?

A: I reviewed Petitioner's testimony, schedules, and workpapers filed in this cause. I also reviewed written ratepayer comments provided to the OUCC. I participated in the preparation of discovery questions and reviewed Petitioner's responses to those questions., which are attached hereto as MAS Appendix 1. Finally, I discussed the issues in this cause with other OUCC staff.

Q: Are any schedules submitted with your testimony?

A: Yes. The attached schedules reflect the issues and testimony of the OUCC witnesses in this Cause. I am sponsoring the following accounting schedules:

Schedule 1 – Revenue Requirement, Gross Revenue Conversion Factor, and Reconciliation of Net Operating Income Statement Adjustments
Schedule 2 – Comparative Balance Sheet as of November 30, 2007 and 2008
Schedule 3 – Comparative Income Statement for the Years Ended November 30, 2007 and 2008
Schedule 4 – *Pro forma* Net Operating Income Statement
Schedule 5 – Revenue Adjustments

Schedule 6 – Expense Adjustments
Schedule 7 – Tax Adjustments
Schedule 8 – Synchronized Interest
Schedule 9 – Allocation of Parent Company Interest
Schedule 10 – *Pro forma* Rate Base as of June 30, 2009
Schedule 11 – *Pro forma* Weighted Cost of Capital as of June 30, 2009
Schedule 12 – Fair Value Increment

Q: Are any attachments submitted with your testimony?

A: Yes. I have attachments 1 – 12 which are referenced within my testimony.

Q: Are any other items submitted with your testimony?

A: Yes. I sponsor the following appendix and reports with my testimony, which are identified as Volumes III, IV, V, VI, and VII.

- MAS Appendix 1 — Petitioner's written responses to OUCC data requests, excluding most attachments and electronic responses. (Volume III)
- MAS Report 1 — Regulatory Audit of 2006 and 2007 General Office Expense and Test Year 2009 Revenue Requirement of California-American Water Company (Overland Consulting) (Volume IV)
- MAS Report 2 — Pennsylvania American Water Implementation Plan in Response to the 2007-08 Stratified Management and Operations Audit (September 2008) (Volumes V, VI, and VII)

IV. Revenue Requirements

Q: Please explain the primary differences between the revenue requirements proposed by Petitioner and the OUCC.

A: Table MAS-2 presents a comparison of the revenue requirements proposed by

Petitioner and those proposed by the OUCC. The difference in proposed rate base is primarily due to Petitioner erroneously excluding from its calculation of rate base part of its CIAC and Customer Advances. The difference in weighted cost of capital is primarily due to cost of equity – Petitioner proposed 12.00% and the OUCC proposes 9.25%. (See testimony of OUCC witness Edward Kaufman.) The difference in weighted cost of capital is the primary cause of the difference in the fair value increments proposed by Petitioner and the OUCC. The difference in adjusted net income is due to various operating revenue and expense adjustments proposed by both parties with the primary drivers being labor and labor related expenses, chemical costs, and management fees.

Table MAS-2: Comparison of Revenue Requirements

	Per Pet	Per OUCC	OUCC More (Less)
Original Cost Rate Base	$ 667,486,440	$ 657,268,279	$ (10,218,161)
Times: Weighted Cost of Capital	8.57%	7.28%	-1.29%
Net Operating Income Required for Return on Rate Base	57,203,588	47,832,699	(9,370,889)
Add: Fair Value Increment	991,467	822,377	(169,090)
Net Operating Income Required -- Fair Value	58,195,055	48,654,793	(9,539,979)
Less: Adjusted Net Operating Income	30,643,390	35,540,647	4,897,257
Net Revenue Requirement	27,551,665	13,114,146	(14,437,236)
Gross Revenue Conversion Factor	172.8994%	172.964282%	0.0649%
Recommended Revenue Increase	$ 47,636,663	$ 22,682,788	$ (24,953,875)
Recommended Percentage Increase	29.32%	14.06%	-15.26%

Calculation of Recommended Percentage Revenue Increase

Q: Have you calculated your recommended percentage revenue increase in the same manner as Petitioner?

A: No. After reviewing Petitioner's calculation, I determined that Petitioner made an error in its calculation of the percentage increase needed to provide the revenue increase required to earn its proposed fair value net income. Petitioner's calculation is based on total operating revenues and includes $1,797,263 of other operating revenues that are not subject to increase in this cause. Including these other operating revenues in its calculation has the effect of understating the required percentage increase Petitioner would need to earn its proposed fair value return. A proper calculation of Petitioner's requested overall rate increase yields a 29.64% increase compared to the 29.32% increase included in its testimony, schedules, and workpapers. Petitioner's calculation would recover $515,012 less than the revenue increase it otherwise claims to require.

Revenues subject to increase per Petitioner	$ 160,715,046
Times: Petitioner's Recommended Increase	29.32%
Total Revenue Increase	47,121,651
Less: Revenue Increase Required	47,636,663
Revenue Shortfall	$ (515,012)

My recommended percentage revenue increase is calculated based on the OUCC's present rate revenues subject to increase ($21,062,030 / $161,306,564).

Gross Revenue Conversion Factor

Q: Please explain the purpose of a gross revenue conversion factor.

A: A gross revenue conversion factor calculates the amount of applicable additional operating expenses and taxes associated with the proposed revenue increase. These typically include bad debt expense, the IURC fee, utility receipts taxes, and state and

federal income taxes. The proposed revenue increase must be "grossed up" for these additional expenses for a Utility to earn its authorized net operating income.

Q: Please explain how your proposed Gross Revenue Conversion Factor differs from Petitioner's.

A: Petitioner calculated a gross revenue conversion factor of 172.8994%. I determined that a gross revenue conversion factor of 172.970924% was more appropriate. There are three variances that explain the difference between these two factors. First, I updated the IURC fee to the current 2009 rate. I then adjusted the calculation of the state income tax rate to reflect the fact that utility receipts tax is not deductible for state income tax purposes. Finally, I adjusted the calculation of utility receipts tax to reflect the exemption of sales for resale revenues.

V. Weighted Cost of Capital

Q: What Weighted Cost of Capital does Petitioner propose?

A: Petitioner proposes a weighted cost of capital of 8.57%, which is based on a 12.00% cost of equity and a 7.15% cost of debt.

Q: Does the OUCC accept Petitioner's proposed Weighted Cost of Capital?

A: No. The OUCC proposes a 7.28% weighted cost of capital based on a 9.25% cost of equity and a 6.96% cost of debt. OUCC witness Edward Kaufman discusses the OUCC's proposed cost of equity. I propose adjustments to update the cost of long-term debt to reflect Petitioner's recent and proposed financing activities.

Q: Please explain your proposed adjustments to long-term debt.

A: Petitioner's cost for long term-debt, part of its weighted cost of capital, included a proposed American Water Capital Corp. ("AWCC") borrowing of $43,000,000 at a rate of 8.25%. (See SWR-1, Schedule 1, page 3). Subsequent to filing this case, Petitioner issued a portion of this debt in May 2009 -- $15,500,000 at a rate of 8.27%. However, in response to the Industrial Group's Discovery Set 5, Q-1(b), Petitioner advised of a low interest borrowing by stating the following (MAS Attachment 1):

> Petitioner has $27.5 million of debt remaining out of the planned total of $43 million. Of the $27.5 million, approximately $3,530,000 is comprised of forgivable and low interest loans through the Drinking Water State Revolving Fund Loan Program ("DWSRF"). The low interest loan portion, in the amount of $1,120,000 is expected to be issued in late October, 2009 at a rate of 2.87%. The remaining debt, $23,970,000 is expected to be issued in November 2009 in the form of a taxable thirty-year Note. The Company's most recent interest rate projection for that Note is 6.64%.

Based on the above statement, I updated the cost of debt to reflect Petitioner's most recent estimates.

Q: Did you make any other changes to Petitioner's calculation of the cost of long-term debt.

A: Yes. Petitioner's Exhibit SWR-1, Schedule 1, included estimated debt issuance costs of $1,599,000. Debt issuance costs reduce the carrying value of debt and increase the annual costs through amortization expense. The net effect is an increase in the cost of long-term debt. A formula in Petitioner's schedule neglected to include the debt issuance costs for the $43.0 million debt issuance in the calculation of the cost of long-term debt. I corrected this formula error in my calculation.

Q: What cost of long-term debt are you proposing?

A: The above adjustments yield a proposed cost of long-term debt of 6.96% (OUCC Schedule 11, Support Schedule 1).

VI. Replacement Cost New Less Depreciation Study

Q: Has Petitioner prepared and provided evidence regarding Replacement Cost New and Replacement Cost New Less Depreciation ("RCNLD") values in this proceeding?

A: Yes. Petitioner's witness Stacy Hoffman filed testimony and included Exhibits SSH-1, Schedules 1 and 2, which constitute the RCNLD Study. As Mr. Hoffman states, the RCNLD Study evaluates and determines the current Replacement Cost New ("RCN") and RCNLD of Petitioner's utility plant in service.

Q: What is Indiana-American's purpose for providing this type of evidence?

A: Mr. Hoffman states on page 25 of his testimony that the purpose of an RCNLD study is to assess the cost to reproduce the existing utility plant in service based on current material and equipment prices and current construction and wage levels. Historically, Petitioner has presented a RCNLD Study as evidence in support of its fair value rate base. In fact, Petitioner has included a RCNLD Study as evidence in its last ten rate cases. Mr. Hoffman testified that he presents "the Company's Reproduction Cost New Less Depreciation Study ("RCNLD") for purposes of supporting the fair value of the Company's property." (p3). However, he does not state that the RCNLD study should be considered the fair value of Petitioner's rate base figure.

Q: What was the conclusion of Mr. Hoffman's study?

A: Mr. Hoffman determined that, as of June 30, 2009, the original cost of Petitioner's utility plant in service ("UPIS") is $1,070,510,609 and that the RCNLD is $1,855,648,769. (These figures include plant contributed to the Utility, which is treated as a Contribution-in-aid-of-Construction ("CIAC") for accounting purposes and is not considered by the Commission when determining rate base.)

Q: Did Petitioner use the RCNLD study to determine its fair value rate base?

A: No. I reviewed the testimony of Mr. Edward J. Grubb and found that he did not use the RCNLD Study to determine Petitioner's fair value rate base. Rather, Mr. Grubb stated in his testimony that he used a methodology employed by the Commission in Cause Nos. 40103, 40703, 42029 and 42520 to determine a fair value rate base figure of no less than $945,839,030 (p. 7). However, on page 6, Mr. Grubb did state the following:

> We contend the RCNLD adjusted for technological change represents the minimum fair value of those assets. Nevertheless, I recognize that in the last several rate orders for Indiana American, the fair value finding had been derived by updating the fair value finding from the prior rate case for inflation that has occurred since the valuation date and for net investor supplied plant additions that would not have been included in that fair value finding.

Mr. Grubb thus acknowledged that the Commission did not use the RCNLD studies in past cases to derive the fair value rate base.

Q: Do you have any recommendations regarding the use of Mr. Hoffman's RCNLD study to determine or support Petitioner's proposed fair value rate base figure?

A: Yes. I recommend that the Commission give no more weight to Petitioner's RCNLD study than it has given the studies offered in the past nine rate cases.

VII. Rate Base

Q: What rate base has Petitioner proposed in its case-in-chief and its supplemental testimony?

A: Petitioner proposed an original cost rate base of $658,887,080 based on actual plant as of November 30, 2008, plus estimates of net asset additions to be placed in service by June 30, 2009. In its supplemental filing, Petitioner updated its estimates with actual additional net assets through June 30, 2009 and is currently proposing an original cost rate base of $667,486,440.

Q: Do you accept Petitioner's proposed rate base?

A: No. I propose reductions to original cost rate base for assets not used and useful and necessary in the provision of utility service. I also propose corrections to amounts included for contributions in aid of construction ("CIAC"), customer advances, and the amortization of capitalized tank painting which also reduce original cost rate base. Finally, I increased rate base to include the amortization of contributed property.

Q: Have you reduced accumulated depreciation for the asset items removed from the used and useful rate base?

A: Yes. Because I am proposing the assets be removed from the used and useful rate base, I am also removing the associated accumulated depreciation.

Q: Do you accept Petitioner's proposal to include excess Pension/OPEB costs as a regulatory asset?

A: No. As discussed later in my testimony (starting on p. 22), I do not agree that it is appropriate to include these Pension/OPEB costs in rate base in this case.

Q: What amount do you recommend for rate base?

A: Based on the OUCC's proposed treatment, I recommend an original cost rate base of $655,958,955. The details of my calculation are on OUCC Schedule 10.

Fixed Assets

Q: Please describe the assets you removed from rate base.

A: I removed assets previously determined not to be used and useful and necessary in the provision of utility service. In Cause No. 42520, the Commission agreed with the OUCC and excluded from rate base the costs associated with one high service pump at the Southern Indiana Operation and Treatment Center. In accordance with that determination, I reduced utility plant by $753,378 and accumulated depreciation by $479,192 for a net reduction to rate base of $274,186. OUCC witness Roger Pettijohn discusses the exclusion of this pump in greater detail in his testimony.

Also in Cause No. 42520, the Commission agreed with the OUCC regarding Petitioner's meter replacement policy in the Muncie District and excluded 50% of

the costs associated with purchasing new meters during calendar years 2002 and 2003. I reduced utility plant by $193,000 and accumulated depreciation by $150,748 for a net reduction to rate base of $42,252.

Corrections

Q: Please explain the corrections you made to certain amounts included in rate base.

A: I corrected the amounts included in rate base for the amortization of capitalized tank painting, CIAC, and customer advances. In reviewing Petitioner's filing, I noticed that the amounts included in Petitioner's Exhibit GMV-5-U for each of these items did not tie to its balance sheet. In response to OUCC Discovery Set No. 16, Q-224(b), Petitioner stated that it failed to include accounts 271110, 271150, and 271170 in its calculation of CIAC for rate base purposes. Petitioner provided a similar response to Q-224(c), stating that it failed to include accounts 252110, 252150, and 252170 in its calculation of customer advances for rate base purposes (MAS Attachment 2). The referenced accounts pertain to contributed mains, hydrants, and WIP. These corrections result in a decrease to original cost rate base of $931,868 (CIAC) and $8,917,709 (customer advances).

Regarding the discrepancy for capitalized tank painting, Petitioner indicated in its response to OUCC Discovery Set No. 16, Q-226, that Petitioner's Exhibit had made a "mistake" in that the amount shown as accumulated amortization for tank painting was actually the unamortized balance of capitalized tank painting. The correct

amount should be $301,790 instead of $44,860 as shown (MAS Attachment 3). This correction results in a decrease of $256,930 to original cost rate base.

Amortization of Contributions In Aid of Construction ("CIAC")

Q: What is amortization of CIAC?

A: Amortization of CIAC is the practice of reducing the net amount of CIAC at the same rate that the corresponding asset is being depreciated.

Q: Has Petitioner amortized the amount of assets obtained by contributions as an off-set to the depreciation of those assets?

A: No.

Q: Do accounting standards require depreciating all depreciable assets?

A: No. In simple accounting terms, whether purchased through the investment by the owners or contributed by the customers, the assets are being consumed in the process of providing a service or product. For accounting and tax purposes, depreciation is an *allocation of the cost* of an asset over a period of time. For rate-making purposes, eliminating the depreciation on contributed property is necessary because the utility owner has no basis or "cost" in the asset. Depreciation is charged against earnings on the theory that the use of capital assets is a legitimate cost of doing business.[3] When contributed property is depreciated, the following happens: Expenses increase; net operating income and, therefore, retained earnings decrease; and shareholder equity decreases.

[3] http://dictionary.bnet.com/definition/depreciation.html. October, 2009

Q: What does the National Association of Regulatory Utility Commissioners ("NARUC") say about amortizing CIAC?

A: The NARUC system of Accounts ("NSoA") states the account for accumulated amortization of Contributions in Aid of Construction is used "if recognized by the Commission."

Q: Is the depreciation of contributed property recognized in determining taxable income?

A: No. Because the taxpayer has no basis in the contributed property, the recipient is denied depreciation on the property received as a contribution.

Q: Is the accounting standard the same as the regulatory standard?

A: That depends on what one considers the "regulatory standard." Clearly NARUC left the decision to state commissions. However, FERC (Federal Energy Regulatory Commission) and the FCC (Federal Communication Commission) require electric, gas, and telephone utilities to reduce the plant account balances to which contributions from customers are made by the amount of contributions – before applicable depreciation rates are applied.[4]

Indiana is one of a handful of states that has allowed depreciation of contributed property (i.e. does not require the amortization of CIAC). This policy has a significant drawback because it depends on the premise that depreciation is provided so that the utility may replace infrastructure at the end of its useful life. But a utility has no obligation to re-invest money received through depreciation. A better and

[4] Accounting for Public Utilities; Hahne & Aliff; Matthew Bender & Co., Inc.; § 4.04[7], page 4-39.

more accurate view is that depreciation is a mechanism that allows a utility to recover its investment over the useful life of the asset. In other words, providing for recovery of depreciation in investor-supplied plant allows the utility a "return of" its investment in plant. But allowing depreciation on contributed plant allows the utility a "return of" capital that was never provided by the investors. In certain situations, the policy of allowing depreciation on contributed plant may also lead utilities into negative rate base situations. If a utility has a negative rate base, then it will not be able to earn a return and will have no incentive to make reasonable and prudent investment in plant. When amortization of contributed property is recognized, the rate base will never be negative.

Q: What does the OUCC recommend regarding the amortization of CIAC?

A: For the reasons stated above, the OUCC recommends amortizing CIAC and recognizing the amortization in rates.

Q: How have you calculated the amount of accumulated amortization of CIAC?

A: Since Petitioner has not been recording accumulated amortization of CIAC and has not done so out of reliance on the Commission's previous policies, I believe it is only fair to implement this on a going forward basis. Therefore, the accumulated amortization of CIAC has been calculated as one year's worth of amortization of CIAC using the average mains & hydrant depreciation rates. Most of Petitioner's contributed plant is for mains and hydrants[5].

[5] Cause No. 42520, Petitioner's response to data request question #42 – witness J.L. Cutshaw and Petitioner's response to discovery set 15, Q-213 in the current case.

Q: How does including accumulated amortization of CIAC affect rate base?

A: This increases the value of rate base.

Q: Is there a related adjustment to depreciation expense when determining the revenue requirements?

A: Yes. If the above ratemaking treatment is allowed for the rate base, a reduction to the amount of depreciation allowed in expenses must also be made via amortization of CIAC.

Q: Have you made such an adjustment?

A: Yes. The adjustment is shown on Schedule 6, adjustment 16.

Comprehensive Planning Studies

Q: What is Petitioner requesting in this case regarding comprehensive planning studies?

A: Petitioner asks the Commission to capitalize the costs it has incurred in preparing its comprehensive planning studies.

Q: Does the OUCC agree with Petitioner's proposal to capitalize comprehensive planning studies?

A: No. Amendments to comprehensive planning studies and tank inspection reports are not considered capital in nature and should not be included in rate base. For instance, the Uniform System of Accounts does not contain a description under components of construction costs that would allow Petitioner to treat these costs as capitalized items.

Q: What is the Commission's position regarding the capitalization of comprehensive planning studies?

A: This is an issue that has been litigated previously, most recently in Cause No. 42520. In the final order of Cause No. 42520, the Commission stated the following:

> "...comprehensive planning studies ....are not components of construction and, therefore, should neither be capitalized nor accrue AFUDC. Petitioner claimed these costs are engineering functions that ultimately lead to capital projects, and we agree. These engineering functions are used to evaluate what Petitioner's system may or may not need. A comprehensive plan is typically a current and projected analysis of a utility system's needs, and tank inspections are performed to evaluate the condition of a tank. Both tank inspections and comprehensive plans involve inspections, testing and reporting on the condition of plant specifically to determine the need for repairs, replacements, rearrangements and changes. These types of engineering functions can also be performed specifically for the purpose of preventing failure, restoring serviceability or maintaining life of plant. Based on Petitioner's definition of maintenance expense and the Accounting Instruction contained in the NARUC Uniform System of Accounts that defines AFUDC, tank inspections and comprehensive planning studies should not be considered a component of construction and, thus, should not be included as a capitalized cost that accrues AFUDC. We believe that comprehensive plans are for planning and a Preliminary Engineering Report PER may be developed from this plan, but it is the PER that is part of the construction project. Neither a comprehensive plan nor a tank inspection report is ever placed in service." (p. 19)

Q: Has Petitioner included the cost of any comprehensive planning studies in its original cost rate base in this cause?

A: It is not clear from Petitioner's filing whether it has included the cost of any comprehensive planning studies in its rate base. Consequently, Petitioner should identify whether it has included the cost of any comprehensive planning study in its rate base so that the rate base may be appropriately reduced.

VIII. Pension and Other Post-Employment Benefits

Proposed Balancing Account - General Discussion

Q: Please describe Petitioner's proposed "Balancing Account"

A: Indiana-American has proposed to create what it calls a "Balancing Account" for pension and other post-employment benefits ("OPEB"). According to Mr. Grubb, Indiana-American is requesting to defer under or over recovery of its Pension/OPEB expense as a regulatory asset or regulatory liability for future recovery from or flow-back to customers (Grubb Testimony, p. 32). Petitioner's balancing account request has two components – a current recovery and a future recovery. First, Petitioner proposes that "unrecovered" Pension/OPEB expense during the first six months of 2009 be recovered as part of its proposed rates in this case. Next, Petitioner proposes that any under or over recovery of Pension/OPEB expenses incurred after July 1, 2009 be recovered in future rate cases.

Q: How does Petitioner propose to calculate the costs to be included in the balancing account?

A: Petitioner proposes that the amount to be included in the balancing account is the difference between its actual Pension/OPEB expense and the Pension/OPEB expense it is allowed to recover in rates. Pension expense is based on SFAS 87 and OPEB expense is based on SFAS 106. Both of these amounts are "book" expense rather than a "cash" expense.

Q: It's clear that Petitioner is requesting a return of these under/over recovered expenses. Is Petitioner also requesting to earn a return on these under/over recovered expenses?

A: Yes. Petitioner is asking not just for a return of any under or over recovered expenses. Petitioner is also asking for a return on these under or over recovered expenses.

Q: Specifically what costs does Petitioner propose be eligible for this balancing account treatment?

A: Petitioner proposes that the balancing accounts would apply to both the direct Pension/OPEB costs incurred by Indiana-American and the Pension/OPEB costs allocated to Indiana-American from its Parent Company.

Q: Will the balancing account for future Pension/OPEB expenses work "both ways"?

A: Petitioner asserts that it can work both ways. If Petitioner over-recovers its Pension/OPEB expenses, the balancing account will create a regulatory liability which would reduce future Pension/OPEB expenses.

Q: Do you have any general concerns about how Petitioner proposes to calculate its deferred asset/liability?

A: Yes. The regulatory assets that Petitioner proposes to create are based on the difference between its recorded Pension/OPEB expenses and the amount included in Petitioner's authorized rates. It is not based on the actual cash payments that Petitioner makes (or will make) to its Pension or OPEB plans.

Q: How are the proposed pension and OPEB expenses not based on actual cash payments?

A: Petitioner's Pension/OPEB expenses (revenue requirements) are based on its SFAS 87 expenses. Its actual contribution (cash expense) is based on ERISA. The two often differ. In fact, in past years its SFAS 87 expense has exceeded its actual ERISA (cash) contribution. If Petitioner's Pension/OPEB accounting expense exceeds the amount authorized in rates, and if the amount authorized in rates exceeds its ERISA cash payment, then Petitioner would be able to create a regulatory asset without incurring a cash expense or making an investment. Where there is no investment - there should be no return. It is inappropriate to charge ratepayers a return on a non-cash expense.

Q: What other general concerns do you have?

A: Petitioner's proposal to create a regulatory asset will reduce its risk. The creation of a regulatory asset prevents Petitioner from incurring a loss on its Pension/ OPEB expenses. Despite these benefits, Petitioner makes no attempt to quantify the benefits (reduced cost of equity) that would be gained by Petitioner if it is authorized to record a deferred asset as it has proposed.

Balancing Account - Current Recovery

Q: Is it appropriate to refer to the current recovery as a balancing account?

A: No. The term "balancing account" should only apply where there is a reasonable possibility of creating either a regulatory asset or a regulatory liability. The portion of "unrecovered" expenses that Petitioner seeks to include in current rates is simply

a request to recover expenses incurred in a prior period. Petitioner's proposal is a request to create a deferred (regulatory) asset. Petitioner is proposing to defer "unrecovered" Pension/OPEB expenses incurred from January 1, 2009 through June 30, 2009 and to recover these costs (plus carrying costs) in its proposed rates. Future ratepayers will be charged for expenses incurred in prior periods. The best description of this proposed treatment is not a balancing account but a proposal to record a deferred asset.

Q: What is the rate impact of the current component of the deferred accounting?

A: Petitioner includes $355,185 in its annual pension expense for unrecovered pension expense allegedly incurred during the first six months of 2009 and $118,474 in its annual OPEB expense for unrecovered OPEB expense allegedly incurred during the first six months of 2009. Petitioner also proposes to include $1,065,557 (Pension) and $355,421 (OPEB) in its rate base for unrecovered Pension and OPEB expenses allegedly incurred during the first six months of 2009 and would subsequently earn a return on its "unrecovered" Pension and OPEB expenses incurred during the first 6 months of 2009. These figures include both the expenses directly attributed to Indiana-American employees and a portion attributed to Parent Company employees whose time is charged to Indiana-American Water.

Q: Should Indiana-American Water be permitted to recover these expenses?

A: No. This should be disallowed since it would constitute retroactive ratemaking.

Q: Why do you believe Petitioner should not be allowed to recover these past expenses in its future rates?

A: It is well established that the recovery of past operating expenses in future rates, or retroactive ratemaking, has been disallowed. I believe section 8 of the Commission's order in Cause No. 39195 summarizes the retroactive ratemaking concept very well.

> 8. **Discussion and Substantive Findings.** Under IC 8-1-2-68, the Commission is barred from adjusting a utility's rates retroactively; the Commission may only set a utility's rates prospectively, Indiana Telephone v. PSC 131 Ind. App. 314, 171 N.E.2nd 111 (1960). Most states have similar statutes proscribing retroactive ratemaking and the prohibition of retroactive ratemaking has been widely recognized by the courts. Nader v. FCC 520 F2nd 182, 202 (D.C. Cir. 1975): "It is . .. a cardinal principal of ratemaking that a utility may not set rates to recoup past losses, nor may the commission prescribe rates on that principal". An exception to this general prohibition has, however, in some jurisdictions, been created which allows future rate adjustment for past extraordinary expenses flowing from an extraordinary storm, Narragansett Electric company v. Burke 415 A.2d 177, 178 (1980).

> The prohibition against retroactive ratemaking serves two functions. It protects the ratepayers by insuring that present consumers will not be called upon to pay for past deficits in their future utility bills. Also, the rule prevents the utility from employing future rates as a means of ensuring the investments of its stockholders. Clearly, if a utility's income were guaranteed, the company would lose all incentive to operate in an efficient, cost effective manner, thereby leading to higher operating cost and eventual rate increases. Id. at 178, 179. In essence, the court in Narragansett ruled that it would ignore the prohibition against retroactive ratemaking because the storm and expenses resulting therefrom were extraordinary and the occurrence of such a storm was unpredictable and therefor the cost of power restoration could not be planned by company officials. Id. at 179.

Balancing Account - Future Recovery

Q: Are there elements of Petitioner's proposed future recovery that you consider to be retroactive ratemaking?

A: Yes. Petitioner proposes that the accrual of its balancing account for its next rate case begin on July 1, 2009. Petitioner's proposed "balancing account" would include "unrecovered" Pension/OPEB expenses that it incurs from July 1, 2009 until an order is issued in this cause. These "unrecovered" costs would then be included in Petitioner's next rate case. Creating a deferred asset of expenses that Petitioner is currently under-recovering is also retroactive ratemaking. If the proposed balancing account starts prior to when an order is issued in this case, it will be retroactive ratemaking.

Q: Petitioner asserts that its proposed balancing account will work both ways. Do you agree that the balancing account will work both ways for Petitioner's next rate case?

A: In theory, yes. In practice, no. If Petitioner is allowed to initiate its proposed balancing account for its Pension and OPEB expenses starting on July 1, 2009 (as it proposes), it would incur the same "under recovery" in the last six months of 2009 as it did during the first six months of 2009. Since none of the parameters of the calculation (neither the actual expense recorded nor the expense included in revenue requirements) will be different, Indiana American would record a deferred asset of $1,065,557 (Pension) and $355,421 (OPEB) during the last six months of 2009, just as did during the first six months.

Petitioner will likely continue to under collect (increase the balance of its proposed regulatory asset) during 2010 until new rates are in place. Thus, by the time new rates are in place, the proposed "regulatory assets" could easily have a balance of more than $2.0 million. Even if the market makes a full recovery, it is unlikely that the "balancing account" could change from a deferred asset to a deferred liability by the next rate case. Thus, at least for its next rate case, Petitioner's assertion that its proposed "balancing account" is intended to work both ways is unlikely to occur. If allowed, the balancing account should not start until rates are in place and there is a possibility that the balancing account could work both ways as asserted by Petitioner.

Q: What Pension/OPEB expense do you propose be included in Petitioner's revenue requirements in this case?

A: I am accepting Petitioner's proposed Pension and OPEB expense based upon the 2009 actuarial reports presented in its MSFR workpapers. The financial markets have recovered since Petitioner's actuarial reports were prepared. It follows that Petitioner's Pension and OPEB asset plan values have also rebounded which should lead to lower annual expense levels, all other factors being equal. In response to OUCC Discovery Set No. 10, Q-126, Petitioner stated that American Water's Pension Fund asset balance as of 7/31/09 was $592,946,230 (MAS Attachment 4). This compares with a fair value of $513,283,024 at12/31/08 or an increase of approximately 15.5%. Even though the market has recovered, I am not proposing any adjustment to Petitioner's proposed Pension and OPEB expenses, primarily

because I am not an actuary and am not qualified to make a meaningful calculation of a more current Pension and OPEB expense level.

Q: Do you have any additional proposals related to Pension and OPEB expense?

A: Yes. In the event the Commission approves Petitioner's proposal with respect to future deferred recovery, I am proposing a modification to Petitioner's proposed Pension and OPEB balancing account. Petitioner should not be allowed to earn a return *on* these under or over recovered expenses. As discussed earlier, Pension and OPEB expense is not the same as Pension and OPEB funding requirements. It is entirely possible for Petitioner to accrue under recovered Pension or OPEB expenses but have no additional cash funding requirements. As such, a return on these expenses would be altogether inappropriate.

Q: Has Petitioner committed that any funds collected from the balancing account will, in fact, be used to fund its "underfunded" Pension/OPEB plans?

A: No. Petitioner has not stated what it intends to do with any funds collected from its proposed balancing account. This is an additional concern because without some kind of "guarantee", ratepayers could be asked to fund these costs yet again down the road. I recommend that the Commission require that any funds recovered through any authorized balancing accounts be restricted and used only to fund its Pension/OPEB plans.

Q: Please summarize your recommendation with respect to Petitioner's request related to Pension and OPEB expenses.

A: Petitioner's request to treat its Pension and OPEB expense as a regulatory asset should be disallowed. In particular, Petitioner should not be permitted to recover the "under recovered" costs incurred from January 1, 2009 through June 30, 2009 in current rates. Such recovery would be retroactive ratemaking. If otherwise allowed by the Commission, the balancing account should not start until an order is issued in this cause since including "unrecovered" expenses incurred during this rate case is also retroactive ratemaking. A balancing account for its future under or over recovered Pension/OPEB costs should begin accruing when an order in this case is issued, but not before. The under or over recovery of Pension and OPEB expenses should be the difference between the Pension and OPEB expense authorized in this cause and Petitioner's actual SFAS 87 and SFAS 106 expenses. Petitioner should be allowed recovery of the balance in this account (or flow-back to the ratepayers) in its next rate case but it should not be allowed to earn a return on the unamortized balance. Any amounts recovered through the balancing account should be restricted and used only to fund Petitioner's Pension/OPEB plans. Finally, I recommend that Petitioner's proposed Pension and OPEB expense be included in rates in this case, but not the current recovery of costs Petitioner says it under recovered during the period January through June 2009.

Final Concerns

Q: Are there other costs that may or will decrease that Petitioner has not proposed to track as part of this cause?

A: Yes. Petitioner has a high cost debt that may be refinanced or retired. For example, Petitioner's proposed cost of debt includes a debt issuance with a face amount of

$7.1 million that retires on March 1, 2010 at an interest rate of 8.98%. To the extent that Petitioner retires or refinances this old debt with new debt, it will likely be issued at a rate below 8.98% and the new debt will reduce Indiana-American's cost of debt and subsequent cost of capital.

Q: Was there anything American Water could have done to mitigate the underfunded pension liability left to them by RWE?

A: Yes. In May of 2008 RWE made a $245 million equity infusion to American Water. Based on the oral testimony of Indiana-American witness Kalinovich, American ater used this money to retire debt and invest in capital projects. It appears that none of the funds provided by RWE to American Water were used to help reduce the underfunded pension liability left to American Water by RWE. In addition to losses incurred by the fund due to negative market returns in 2008, American Water and Indiana-American Water now ask ratepayers to rebuild its pension fund due to RWE's decisions during its ownership of American Water.

IX. Management Fees (Shared Services) Adjustments

Audit of Management Fees

Q: Please explain Petitioner's Management Fee expense.

A: Petitioner's management fee expense represents costs from its Service Company, which provides "shared services" to all of American Water's subsidiaries, both regulated and unregulated. These services include administrative, human resources, accounting, customer service, information technology ("IT"), water quality, supply chain management, legal, and other services provided on a corporate-wide basis. These services are provided from various locations including American Water's corporate office in New Jersey and various IT and regional offices located throughout the country. These services can either be directly charged or allocated to each subsidiary and are invoiced on a monthly basis.

Q: Please explain American Water's allocation process and its impact on Indiana-American.

A: American Water uses several allocation formulas, including a "Tier-One" formula to allocate costs between regulated and non-regulated subsidiaries and "Regulated" formulas to allocate Service Company employees who provide no services to non-regulated subsidiaries. Indiana-American is one of American Water's larger regulated subsidiaries and, as such, is allocated a considerable amount of charges from the Service Companies. Although American Water has several allocation formulas, most charges are ultimately allocated based on the number of customers in each subsidiary. Because Indiana-American is a larger operating system, it has

certain built in economies of scale. However, these economies of scale are diluted through American Water's allocation process since the allocation process charges the same amount per customer for the small inefficient systems as it does for the larger, more efficient ones.

Q: Were you able to conduct a thorough review of Petitioner's test year management fees?

A: No. It isn't possible to conduct a thorough review of management fees in the context of a rate case, especially an expedited rate case filed under the Commission's minimum standard filing requirements ("MSFR") rule. Petitioner's management fees include hundreds of thousands of transactions, most of which are small (less than $50). Therefore, even if some inappropriate charges are found, this would yield an immaterial adjustment. However, the cost of this adjustment in time and OUCC resources is considerable.

Q: Are there other factors that make a thorough review of Petitioner's management fees difficult?

A: Yes. In addition to the number of transactions to be reviewed, American Water's multi-level organizational structure makes reviewing and understanding the nature of the charges extremely difficult. American Water has "national" service company employees ("NSC") as well as a local service company ("LSC") employees providing services. These LSC employees are generally located at regional or divisional headquarters located around the country while the NSC employees are generally located in New Jersey. An understanding of the total costs being charged from each group is essential to determining the reasonableness of the charges.

Petitioner's current organizational structure and billing method make identification of the source of the charge difficult. Also, NSC charges can be and are allocated or directly charged to the LSC, where costs are further allocated to the subsidiaries. Following this "daisy chain" back from Indiana-American requires a great deal of time, fortitude and determination. Further, adding to this complexity is American Water's penchant for reorganizing frequently, causing attempts to compare expenses to prior years difficult and, sometimes, meaningless. To make matters more complicated, Petitioner changes the "designation" applied to its organizational "units" from one re-organization to the next. As an example, Indiana-American was previously in the Central "Region" but was reorganized in 2009 to the Eastern "Division."

Q: What approach does the OUCC usually take when reviewing Petitioner's management fees?

A: In the last couple of rate cases, the OUCC has attempted to review a sampling of transactions (usually choosing one or two months) as thoroughly as time allowed. This approach to reviewing management fees used large amounts of resources and yielded very little in results. It also focused too much on the costs being allocated while ignoring the process that determined the allocated amount.

Q: Is there a better approach to reviewing Petitioner's management fees?

A: Yes. A far better approach would be to audit the source of these transactions, gaining an understanding of the reasonableness of the allocation methodologies employed as well as reviewing the actual transactions. This approach requires

access to American Water's books and records as well as access to all of its subsidiaries' books and records. This expansive approach is essential to determining the appropriateness of American Water's allocation methodologies, which are at the heart of the bulk of charges included in management fees expenses. This approach allows the reviewer direct access to the employee recording the original transactions and would allow the reviewer to test that Petitioner's internal controls are working properly and that it is applying its allocation methods appropriately. As a whole, this method would provide a greater sense of comfort regarding the costs being charged to Indiana-American from the Service Companies.

Q: Have any states used this approach to review American Water's management fee expenses?

A: Yes. In reviewing California-American's rate application 08-01-027 (Filed January 30, 2008), the California Public Utilities Commission Division of Ratepayer Advocates contracted with Overland Consulting ("Overland") to review charges from the Service Companies[6] (MAS Report 1).

Q: What were the results of Overland's review?

A: Overland experienced difficulty getting information from American Water via the discovery process and found it necessary to resort to an on-site audit in New Jersey. Ultimately, Overland's review discovered several issues regarding American Water's allocation procedures. Although many of Overland's proposed adjustments are issues solely related to California operations, they found several issues related to

[6] The Overland report refers to these charges as "General Office" expenses.

allocation of costs that demonstrate a "bias" by American Water for over allocating costs to its regulated subsidiaries where it can recover these costs from ratepayers. Among other things, Overland found indications that American Water was over allocating its costs to the regulated subsidiaries and under allocating costs to its non-regulated subsidiaries. This over allocation occurred generally through the bias built-in to American Water's allocation formulas, but was also discovered in the way Customer Service Center ("CSC") costs are allocated. In addition to allocation issues at the CSC, Overland found escalating costs and "diseconomies of scale." It also determined that American Water allocated more than 100% of certain Service Company employees. This situation occurred when Service Company employees were allocated to a regulated subsidiary as part of rate case expense. In these situations, the employee's costs were allocated once as rate case expense and then the employee's costs were allocated again in the Service Company's general allocation process.

Q: Are you aware of any other audits or reviews focused on American Water or its subsidiaries?

A: Yes. The Tennessee Regulatory Authority ("TRA") recently ordered[7] a management fee audit of American Water (MAS Attachment 5) and is in the process of issuing a request for proposal for this audit. The TRA contacted its counterparts in every state where American Water has a presence in an attempt to create a multi-state initiative and spread the cost to all parties who would benefit from the results of such an audit.

[7] Docket No. 08-00039, Ordering Paragraph 10 (p.52).

In addition, the Pennsylvania Public Utility Commission recently engaged the services of Schumaker & Company to conduct a "Stratified Management and Operations Audit" of Pennsylvania-American Water Company (MAS Report 2). The audit was conducted pursuant to Section 516 of the Pennsylvania Public Utility Code requiring that the Pennsylvania Commission periodically examine the management effectiveness and operating efficiency of certain jurisdictional utilities.

Finally, Service Company costs were also an issue in a recent Illinois-American rate case[8]. The Illinois Commerce Commission ordered Illinois-American to"…submit with its next rate proceeding the study comparing the costs of services obtained from American Water Works Service Company, Inc. with costs of such services had they been obtained through competitive bidding on the open market, as further described in Section IV.B.l.d., above" (MAS Attachment 6).

Q: What are you recommending in this case?

A: I recommend the Commission order a review/audit of Indiana-American's books and records. I further recommend this review/audit be paid for by Indiana-American – and not Petitioner's ratepayers.

Management Fee Expense

Q: What does Petitioner propose for management fee expense in this case?

A: Petitioner proposes *pro forma* management fee expense of $19,059,753, which is a decrease of $866,200 from test year. Petitioner proposes various adjustments to test

[8] Illinois-American Water Company Cause No. 07-0507.

year expense to eliminate non-recurring or non-allowed expenses (total of $1,313,801). Petitioner also proposes to increase management fees for an inflation adjustment ($192,340) and an adjustment for increased salaries ($280,885). In addition, Petitioner reclassified the costs of certain Service Company employees from management fees to direct labor expense ($843,154) along with other labor related costs ($124,905) for these employees. Finally, Petitioner proposes an increase for known increases in Pension/OPEB costs ($942,435).

Q: Do you have any concerns regarding Petitioner's proposed Management Fee expense?

A: Yes. Petitioner's *pro forma* management fee expense represents a 23.00% increase over the management fees authorized in Cause No. 43187. Since Cause No. 43187, Petitioner has not added any water or sewer systems to its operations in Indiana (MAS Attachment 7). Likewise, the number of customers served has not increased materially during this period – less than 2% since Cause No. 43187. Considering that the services provided are similar in nature to those provided in Cause No. 43187, and no new services have been added, it is unreasonable that management fee expenses have increased by 23% during this same time period.

Q: **Do you agree with Petitioner's proposed management fee expense?**

A: No. As discussed above, Indiana-American's operations have not changed materially since its last rate case, Cause No. 43187. No additional utility systems have been added and no appreciable increase in customers has occurred to justify such an increase in service costs. It is not reasonable for Indiana ratepayers to be

expected to shoulder such a large increase in an expense without specific and quantifiable reasons for the increase. In the case of management fees, there is not sufficient justification for an increase of this magnitude.

Q: What do you propose for management fee expense?

A: I propose a *pro forma* management fee expense of $17,675,629 or a decrease $2,390,477 from test year expense (OUCC Schedule 6, Adjustment 8). This is a 14.07% increase over the management fee expense approved in Cause No. 43187.

	Petitioner	OUCC	More (Less)
Management Fees authorized in Cause No. 43187	$ 15,495,555	$ 15,495,555	$ -
Pro forma Management Fees in this cause	19,059,753	17,675,629	(1,384,124)
increased Management Fees	$ 3,564,198	$ 2,180,074	(1,384,124)
Percent Increase from Cause No. 43187	23.00%	14.07%	-8.93%

Q: Please explain the approach you took to calculate your proposed adjustment?

A: As discussed above, a meaningful review of Petitioner's management fees is difficult at best within the constraints of a rate case, especially an expedited rate case such as this. Given the complicated nature of Petitioner's allocation process, the need to review this process in more detail at the Service Company level, and the OUCC's limited resources and time, I estimated *pro forma* management fees based upon the costs authorized in Cause No. 43187. Specifically, I started with the authorized management fees and divided by the customers as of 12/31/06 to calculate a 2006 cost per customer. I then escalated this cost for inflation during

2007 and 2008. To be fair and reasonable, I did not adjust for 2009 inflation since this number was negative. I then multiplied the adjusted 2009 cost per customer times the number of customers as of 09/30/09 to get estimated management fees. To this number I added the increased Pension/OPEB costs and the increased salary expenses proposed by Petitioner.

Management Fees authorized in Cause No. 43187		$ 15,495,555
Divided by : Number of Customers at 12/31/06		281125
2006 Cost per Customer		$ 55.12
Times: 2007 Annual Inflation Factor		4.1%
2007 Cost per Customer		$ 57.38
Times: 2008 Annual Inflation Factor		0.1%
2008/2009 Cost per Customer		$ 57.44
Times: Number of Customers at 09/30/09		286426
Estimated Management Fees		16,452,309
Add: Increased Pension/OPEB Costs	Per Pet.	942,435
Increased Salary Expense	Per Pet.	280,885
Pro forma Management Fee Expense		$ 17,675,629

This methodology is akin to using a hatchet to do a job better suited to a knife. The knife, in this case, would be the audit and review of costs at the American Water Service Company level, along with a review of the allocation process itself. As discussed above, the OUCC recommends that this review be conducted to provide the Commission and the OUCC a clearer understanding of what is included in the costs charged to Indiana-American from the Service Company and reassurance that these costs have been reasonably allocated.

Q: Do you have any additional comments on your calculation of *pro forma* management fee expense?

A: Yes. This is a conservative estimate and possibly overstates Indiana-American's total operating expense. This is due to the fact that Petitioner eliminated nine Service Company employees from management fee expense and included them in labor expense. The OUCC's labor expense includes the salaries of these nine employees but I have not eliminated any expense related to these employees from my calculation of *pro forma* management fee expense even though the salaries for these employees was included in the management fee expense authorized in Cause No. 43187.

Waste Disposal Expense

Q: Did Petitioner propose any adjustments to Waste Disposal Expense?

A: No. However, I am proposing several adjustments to remove non-recurring accrual adjustments in various districts and to adjust Kokomo expense to actual.

Q: Please explain your adjustments to eliminate non-recurring accrual adjustments.

A: During the test year, "true-up" adjustments were recorded to adjust the estimated costs of sludge removal being accrued over various periods of time. The costs of sludge removal are not necessarily expenditures incurred on an annual basis. Rather, these are costs that can be incurred infrequently over longer periods of time – five, ten, twenty, and even forty years. It is appropriate for Petitioner to include in its operating expenses the annual portion of these costs, calculated by dividing the estimated cost by the estimated time between cleanings. In December 2007,

Petitioner made a number of adjustments to its estimate of waste disposal costs and adjusted its accrual accounts accordingly. In response to OUCC Discovery Set No. 23, Q-310, Petitioner stated that these adjustments were of a non-recurring nature (MAS Attachment 8). Petitioner's test year waste disposal expense includes the current estimate of sludge removal costs not incurred on an annual basis, the annual costs incurred during the test year, as well as these one-time adjustments. A decrease of $365,888 is proposed to waste disposal expense to eliminate these non-recurring adjustments.

Q: Are you proposing any other Waste Disposal Expense adjustments?

A: Yes. In response to OUCC Discovery Set No. 23, Q-310, Petitioner provided the actual costs incurred during the test year to clean the North and South lagoons in the Kokomo District. I propose an adjustment to adjust test year expense to reflect these actual costs. Per Petitioner, "Kokomo has two surface water sludge lagoons (north and south). The south surface water lagoon was cleaned in May of 2008 and the north was completed in June of 2008 by Merrill Bros. at a total cost for both lagoons of $107,073.32. The lagoons are cleaned annually."

Test Year Actual Costs - Merrill Bros.	$ 107,073.32
Test Year Accrued Expense	
$10,000 x 12 months	120,000.00
Adjustment	(12,926.68)

A decrease of $12,927 is proposed to waste disposal expense to adjust for actual Kokomo costs. Overall, I propose p*ro forma* waste disposal expense of $1,444.421, a decrease of $378,815 to test year expense (OUCC Schedule 6, Adjustment 7).

General Office Expense

Q: Have you accepted any of Petitioner's proposed general office expense adjustments?

A: Yes. I accepted Petitioner's adjustment for relocation expense.

Q: Are you proposing any general office expense adjustments?

A: Yes. I am proposing two adjustments to test year general office expense. I eliminated $37,429 of miscellaneous test year labor expenses recorded as general office expense. I am also proposing an adjustment to eliminate non-allowed expenses that provide no material benefit to rate-payers and are not necessary to provide utility service. These expenses should not be borne by rate-payers and include, among other things, sports sponsorships, memberships in civic organizations, and donations. A decrease of $15,303 is proposed to general office expense for these non-allowed costs. Overall, I propose p*ro forma* general office expense of $1,363,145, an increase of $78,795 to test year expense (OUCC Schedule 6, Adjustment 13).

Maintenance Expense

Q: Have you accepted any of Petitioner's proposed maintenance expense adjustments?

A: Yes. I accepted Petitioner's adjustments to eliminate the net negative salvage value from maintenance expense. I also accepted Petitioner's adjustment to eliminate miscellaneous test year labor expenses recorded as maintenance expense.

Q: Are you proposing any additional maintenance expense adjustments?

A: Yes. I am proposing two adjustments to test year maintenance expense. I eliminated $13,806 of amortized tank painting costs related to tanks in the Mooresville and Warsaw districts. The Mooresville amortization period ended in August, 2009 and is not a recurring operating expense (MAS Attachment 9). Both of the Warsaw tanks being amortized have been recently. Therefore, the deferred asset being amortized should be written off and the amortization expense eliminated from operating expenses. The recent tank painting costs have been capitalized and the depreciation of these costs is included in depreciation expense. To include both the amortization of the prior tank painting costs and the depreciation of the new costs would be double recovery.

I also eliminated $3,163 of test year maintenance expenses related to the Richmond Call Center. The Richmond Call Center is no longer an asset used and useful in the provision of utility service. As such, any operating or maintenance expenses related to this asset should be excluded for rate-making purposes. I propose p*ro forma*

maintenance expense of $3,814,311 or a decrease of $6,641,648 to test year expenses (OUCC Schedule 6, Adjustment 14).

Miscellaneous Expense

Q: Have you accepted any of Petitioner's proposed maintenance expense adjustments?

A: Yes. I accepted several of Petitioner's proposed adjustments, including its adjustment to eliminate labor expense, to adjust for contract services, to eliminate the amortization of security expenses, to adjust for penalties, to annualize vehicle insurance expense, and to adjust for the cost of leased vehicles.

Q: Do you disagree with any of Petitioner's adjustments?

A: Yes. I disagree with Petitioner's adjustments for legal expenses, non-allowed expenses, and miscellaneous operations expense. OUCC witness Harold Riceman discusses the OUCC's disagreement with Petitioner's proposed adjustments to 401K expense and defined contribution plan ("DCP") expense.

Q: Are you proposing any additional miscellaneous expense adjustments?

A: Yes. I am proposing additional adjustments to exclude the lobbying portion of Petitioner's NAWC fees. I propose *pro forma* miscellaneous expense of $6,148,521 or an increase of $71,769 to test year expenses (OUCC Schedule 6, Adjustment 15). My *pro forma* miscellaneous expense is $538,213 lower than that proposed by Petitioner. Table MAS-3 provides a summary of the proposed adjustments to miscellaneous expense.

Table MAS-3: Summary of Miscellaneous Expense Adjustments

	Per Petitioner	Per OUCC	OUCC More (less)
Test Year Miscellaneous Expense	$ 6,076,752	$ 6,076,752	$ -
Adjustment for 401K Expense	50,717	26,052	(24,665)
Adjustment for DCP Expense	61,060	12,003	(49,057)
Eliminate Labor Expense	(22,128)	(22,128)	-
Adjustment for Advertising Expense	(430)	-	430
Adjustment for Charitable Contributions	(3,500)	-	3,500
Adjustment for Non-Allowed Expenses	-	(199,045)	(199,045)
Adjustment for Contract Services	(163,689)	(163,689)	-
Adjustment for Legal Expenses	140,088	96,220	(43,868)
Adjustment for Security Expense	(572,727)	(572,727)	-
Adjustment for Vehicle Insurance	(16,357)	(16,357)	-
Adjustment for Penalties	173,975	173,973	(2)
Adjustment for Misc. Operations Expense	100,000	(100,000)	(200,000)
Adjustment for Leased Vehicles	817,214	817,214	-
Adj for Leased Vehicles -- Fuel & Maint.	45,759	45,759	-
Eliminate lobbying portion of NAWC Fees	-	(11,485)	(11,485)
Pro forma Miscellaneous Expense	$ 6,686,734	$ 6,162,542	$ (524,192)

Q: Please explain how your adjustment for non-allowed and non-recurring expenses differs from Petitioner's.

A: Petitioner proposed two minor adjustments related to non-allowed expenses. First, Petitioner eliminated a charitable contribution accrual that was not reversed during the test year in the amount of $3,500. Petitioner's intent with this entry was not to remove non-allowed expenses but, rather, to eliminate an inappropriate accrual. Second, Petitioner eliminated $430 of advertising expense the Company deemed inappropriate for recovery. No further explanation or detail was provided for this adjustment.

My proposed adjustment is the result of a thorough review of Petitioner's test year miscellaneous expenses (over 29,000 entries). I am proposing an adjustment to

eliminate non-allowed and non-recurring expenses that provide no material benefit to ratepayers and are not necessary for the provision of utility service. These expenses should not be borne by ratepayers and include, among other things, sports sponsorships, memberships in civic organizations, employee awards, image building, sports tickets, and donations. Moreover, the Commission has disallowed these types of expenses in prior Indiana-American rate cases including Cause Nos. 42029, 42520 and 43187. My adjustment does not eliminate any Chamber of Commerce dues as the Commission has allowed these expenses to be included in operating expenses. However, if an expense was for sports sponsorships or other non-allowed types of activities, I did exclude it -- even if the description said "chamber of commerce." I do not believe that the Commission intended to allow these types of expenses under the guise of paying them to a chamber of commerce. A decrease of $199,045 is proposed to miscellaneous expense for these non-allowed and non-recurring costs.

Q: Please explain Petitioner's proposed Legal Expense adjustment.

A: Petitioner proposed a three-year average as its *pro forma* legal expense based upon the years 2006, 2007, and test year. Petitioner asserted that "Legal expense varies year to year and depends on the number of cases and activity requiring legal expertise." Petitioner proposed an increase to miscellaneous expense of $140,088.

Q: Do you accept Petitioner's methodology?

A: No, not in this case. I disagree for several reasons. First, although I agree that legal expense can fluctuate from one year to the next, this is an expense that Petitioner has

some control over and Petitioner's historical expenses since 2003 generally have not fluctuated more than 15% from year to year (excluding 2007). Petitioner's proposal increases test year legal expense by 54%.

In addition, Petitioner's 3-year average legal expense is overstated. In response to OUCC Discovery Set No. 18, Q-247, Petitioner provided its legal expenses for the years 1999 – 2005 (MAS Attachment 10). In its workpapers, Petitioner provided the legal expenses for the twelve months ended November 30, 2006, 2007, and 2008.

Summary of Annual Legal Expenses:

1999	$ 79,499	2004	$ 382,287
2000	138,989	2005	333,768
2001	208,312	2006	281,142
2002	221,848	2007	653,229
2003	410,460	2008	257,054

A review of Petitioner's historical legal expense reveals that the 2007 expenses are more than 50% higher (($653,229 – $410,460)/$410,460 =59%) than the next highest year. Including 2007 expenses skews the average and overstates any *pro forma* expense based on this analysis.

Q: What adjustment do you propose for legal expense?

A: I propose to increase test year legal expense by $96,220 to eliminate non-recurring prior period adjustments. Test year legal expense includes 2007 legal accrual reversals that should be eliminated. Once these accruals are reversed, test year legal expense is $353,274 and represents Petitioner's normal, recurring legal expense. As further evidence of this, calculation of a five-year average for the years 2003 through

2006 and adjusted 2008 (excluded 2007for reasons stated above) yields an average expense of $352,186. I propose a *pro forma* increase to miscellaneous expense of $96,220.

Miscellaneous Operations Expense

Q: Please explain how your adjustment for miscellaneous operations expense differs from Petitioner's.

A: While Petitioner and I agree that an adjustment needs to be made to reverse an accrual related to prior periods, my adjustment is a decrease to miscellaneous expense while Petitioner's adjustment is an increase. The entry in question was recorded in December 2007 as a debit to miscellaneous operating expenses to adjust November 2007 capital overhead. The correct elimination of this entry from test year expense is to credit, or decrease, miscellaneous expense for $100,000. In response to OUCC Discovery Set No. 18, Q-248, Petitioner stated that the OUCC was correct that this adjustment should have been a reduction to test year operating expenses (MAS Attachment 11).

NAWC Lobbying Expenses

Q: Please explain your adjustment to eliminate the lobbying portion of Petitioner's NAWC fees.

A: A portion of the fees paid to the National Association of Water Companies include amounts for lobbying purposes. Lobbying expenses are non-allowed expenses for ratemaking purposes and should be eliminated from test year operating expenses. Per the NAWC's website, lobbying is 17% of the total fees assessed. Petitioner's 2008 NAWC fees were $69,732 paid in July 2008. Petitioner's *pro forma* NAWC

fees are $57,878 ($69,732 x 83%). Petitioner's test year expense for NAWC fees is $69,363. Therefore, I propose a decrease to Petitioner's test year miscellaneous expense of $11,485 ($69,363 - $57,878) to eliminate the lobbying portion of these fees.

Depreciation Expense

Q: Please explain the differences between the Petitioner's and the OUCC's calculation of the amounts for depreciation expense.

A: Petitioner proposed *pro forma* depreciation expense of $31,321,576 or an increase of $10,822,418 over test year expense. The only difference between my depreciation expense proposal and Petitioner's is my exclusion of depreciation expense related to the rate base reductions I proposed for plant that was not used and useful in the provision of utility service. I propose *pro forma* depreciation expense of $31,227,688 for an increase of $10,728,418 over test year expense (OUCC Schedule 6, Adjustment 16).

Amortization of Contributions in Aid of Construction (CIAC)

Q: Why has the OUCC included amortization of CIAC to arrive at net operating income?

A: Pages 18-21 of this testimony explains the OUCC's reasons for off-setting depreciation expense for the amount of depreciation associated with contributed property. This is an accounting entry to off-set the depreciation expense to the extent the assets were contributed. Depreciation is the return of the original cost of utility plant in service. The owners receive cash for depreciation expense as part of the revenue requirements for an investor-owned utility. The OUCC maintains that

the owners should not receive a return of plant which was contributed by others. By including the amortization of CIAC as an off-set to depreciation expense, the consumers will reimburse the utility owners only for that portion of plant that was provided by the utility owners.[9] I accepted all of Petitioner's proposed amortization expense adjustments. Overall, I propose a *pro forma* amortization expense of ($1,624,641) or a reduction of $1,624,641 to test year expense (OUCC Schedule 6, Adjustment 17).

X. Tax Adjustments

IURC Fee

Q: Please explain how your proposed adjustment to IURC Fee Expense differs from Petitioner's adjustment.

A: The adjustment I made to IURC fee expense is primarily a result of updating the IURC fee to the 2009 rate of .1073599% (MAS Attachment X) and, to a lesser extent, the revenue adjustment recommendations discussed by OUCC witness Chuck Patrick. Petitioner used the 2008 IURC fee of .1203993% and proposed an increase of $29,778 to IURC fee expenses. In OUCC Schedule 7, Adjustment 1, I propose an increase of $6,099.

[9] Financing and Charges for Wastewater Systems, WEF Manual of Practice No. 27, McGraw-Hill, 2005, pg 243. "Recovery of annual depreciation on assets that the owner did not supply the original investment fund, i.e., contributed property, would inappropriately enrich the owner. State regulated utilities must exclude recovery of annual depreciation on all contributed property, although these utilities own all of their assets regardless of original funding source."

Utility Receipts Taxes

Q: Please explain how your proposed adjustment to Utility Receipts Tax Expense differs from Petitioner's adjustment.

A: The adjustments I made to utility receipts tax expense are a direct result of the operating revenue recommendations discussed by OUCC witness Chuck Patrick and a difference in the amount excluded for sales for resale ("SRF") revenue. Petitioner proposed p*ro forma* utility receipts tax expense of $2,131,786 or an increase of $71,327 from the test year. I propose *pro forma* utility receipts tax expense of $2,136,745, or an increase of $76,286. (OUCC Schedule 7, Adjustment 3). My calculation of the Utility Receipts Tax adjustment for present rate revenues is similar to Petitioner's calculation. The primary difference is the amount excluded for SFR revenues. Petitioner excluded $8,183,506 of SFR revenues and I excluded $8,460,453. As demonstrated in Table MAS-4 below, these amounts differ due to Petitioner's exclusion of one SFR test year account and its failure to classify a portion of its DSIC revenue normalization adjustment as SFR.

Table MAS-4: Comparison of Pro Forma SFR Revenues

Account Number	Description	Per Petitioner	Per OUCC		OUCC More (Less)
401630	Sale for Resale AW22	$ -	$ 34,062		$ 34,062
401610	SFR Billed	8,023,513	8,023,513		-
401612	SFR Billed DSIC	159,994	159,994		-
	DSIC Normalization - SFR	-	242,885	(a)	242,885
	Pro Forma SFR	$ 8,183,507	$ 8,460,454		$ 276,947

(a) Total Test Year Sales for Resale	8,057,575
Times: DSIC Rate - 5%	5.00%
Pro forma Sales for Resale DSIC	402,879
Less: Test Yeare SFR DSIC	159,994
Portion of DSIC normailization attributable to SFR	$ 242,885

The calculation for the adjustment to reflect additional tax due on the proposed increase in rates is included in the Gross Revenue Conversion Factor (OUCC Schedule 1, Page 2 of 3) and was discussed previously in my testimony.

IDEM Safe Drinking Water Fee

Q: Please explain how your proposed adjustment to the IDEM Safe Drinking Water Fee differs from Petitioner's adjustment.

A: Petitioner's IDEM Safe Drinking Water Fee calculation uses total customer count as an approximation of the number of connections, including fire service customers. Per conversations with IDEM, this fee is assessed on the number of connections and fire service customers do not represent additional connections. A water utility does not provide only fire service to a customer – this is an additional charge on top of the water consumption charges assessed to the customer. As such, these fire service customers/connections are included in the customer count for each water

consumption customer class and do not need to be counted again. Petitioner proposed *pro forma* IDEM fees of $269,277 or a decrease of $4,178 from the test year. I propose *pro forma* IDEM fees of $268,007, or a decrease of $5,448 (OUCC Schedule 7, Adjustment 5).

State and Federal Income Taxes

Q: Have you made a calculation for *pro forma* present rate federal and state income taxes?

A: Yes. *Pro forma* present rate Federal and State Income Tax adjustments are calculated on Schedule 7, adjustment 6 (a) and (b) respectively. The gross revenue conversion factor found on Schedule 1, page 2 has been used to determine the adjustment necessary to increase taxes based on the increased revenues recommended.

Q: In what way does your calculation of Federal income tax differ from that of Petitioner's?

A: Other than the differences in various proposed revenue and expense items, there is no difference between my calculation of federal income taxes and Petitioner's. Although I propose amortizing contributed plant, I have not included this in my calculation of federal taxable income. Petitioner has already taken this into consideration in its calculation of tax normalized depreciation expense, making it unnecessary for me to \make an adjustment.

Q: In what way does your calculation of state income tax differ from Petitioner's?

A: Petitioner did not include "parent company interest expense" in its calculation of Indiana State income tax expense. As can be seen on attachment MAS-12, the

Indiana corporate income tax calculation begins with Federal taxable income. There are certain add-backs that Indiana requires, however interest expense is not one of them. If one includes the interest as an expense that would rightfully be deducted from revenue to establish Federal taxable income, then the interest expense should also be recognized when calculating Indiana taxable income.

XI. Recommendations

Q: Please summarize your recommendations.

A: The following are the recommendations provided in my testimony:

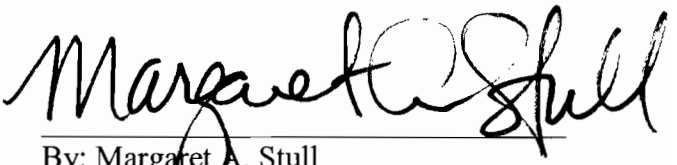
- The Commission should give Petitioner's RCNLD study no more weight than it has given it in the past ten rate cases when determining a fair value rate base.
- Utility Plant in Service should be decreased for items not used and useful in the provision of utility service.
- Amortization of Contributions in Aid of Construction should be recognized by the Commission.
- Comprehensive Planning Studies should be expensed rather than capitalized.
- A complete fixed asset inventory should be conducted and the results should be reflected on Petitioner's books and records.
- A management audit should be conducted outside the context of a rate case.
- Petitioner's request for current recovery of a balancing account should be denied.
- Petitioner's request for future recovery of under or over recovered Pension/OPEB expenses, if allowed, should not begin until an order in this Cause is issued. If a balancing account is allowed, Petitioner should be allowed a return of these expenses but not a return on these expenses.
- Utility rates should be increased by 13.06%

Q: Does this conclude your testimony?

A: Yes.

AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.



By: Margaret A. Stull
Indiana Office of
Utility Consumer Counselor

10/23/09

Date

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Comparison of Petitioner's and OUCC's
Recommended Revenue Increase (Decrease)

	Per Petitioner	Per OUCC	Ref	OUCC More (Less)
Original Cost rate Base	$ 667,486,440	$ 657,268,279	Sch 10	$ (10,218,161)
Times: Weighted Cost of Capital	8.57%	7.28%	Sch 11	-1.29%
Net Operating Income Required for Return on Original Cost Rate base	57,203,588	47,832,699		(9,370,889)
Add: Fair Value Increment	991,467	822,094	Sch 12	(169,373)
Net Operating Income Required -- Fair Value	58,195,055	48,654,793		(9,540,262)
Less: Adjusted Net Operating income	30,643,390	35,647,801	Sch 4	5,004,411
Net Revenue Increase Required	27,551,665	13,006,992		(14,544,673)
Gross Revenue Conversion Factor	172.8994%	172.964437%	Sch1 p2	0.065037%
Recommended Revenue Increase	$ 47,636,663	$ 22,497,470		$ (25,139,193)
Recommended Percentage Overall Increase	29.32%	13.95%		-15.37%

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Gross Revenue Conversion Factor

		Per Petitioner	Per OUCC		Pro forma Proposed Rate Adjustments
1	Gross revenue Change	100.00%	100.00%		$ 22,497,470
2	Less: Bad Debt Rate/ Uncollectible Expense	1.2505%	1.2505%		281,331
3					
4	Sub-total	98.7495%	98.7495%		
5	Less: IURC Fee (2009 - 2010 rate)	0.12101%	0.1073599%		24,153
6					
7	Income Before State Income taxes	98.62849%	98.64214%		
8					
9	Less: State Income Tax	8.2659%	8.384582%		1,886,319
10	Utility Receipts Tax	1.3825%	1.310861%	(a)	294,911
11					
12	Income before Federal income Taxes	88.9801%	88.946697%		
13					
14	Less: Federal income Tax	31.1430%	31.131344%		7,003,765
15					
16	Change in Operating Income	57.8371%	57.815353%		$ 13,006,991
17					
18	Gross Revenue Conversion Factor	172.8994%	172.964437%		

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Reconciliation of Net Operating Income Statement Adjustments
***Pro-forma* Present Rates**

	Per Petitioner	Per OUCC	OUCC More (Less)
Revenues			
Operating Revenues	$ 5,847,931	$ 6,439,449	$ 591,518
Other Revenues	(584,063)	(369,935)	214,128
			-
			-
Total Operating Revenues	5,263,868	6,069,514	805,646
O&M Expense			
Labor Expense	3,804,792	2,283,083	(1,521,709)
Employee Benefits			
Group Insurance	1,513,904	928,833	(585,071)
Pensions	1,841,989	1,486,804	(355,185)
Purchased Water	62,273	62,273	-
Purchased Power	319,082	(130,699)	(449,781)
Chemical Expense	1,484,748	576,917	(907,831)
Waste Disposal Expense	-	(378,815)	(378,815)
Management Fees	(866,200)	(2,250,324)	(1,384,124)
Regulatory Expense	101,422	101,422	-
Insurance Other Than Group	525,707	448,402	(77,305)
Customer Accounting	483,704	403,825	(79,879)
Rent Expense	106,447	96,719	(9,728)
General Office Expense	124,298	78,795	(45,503)
Maintenance Expense	(6,624,679)	(6,641,648)	(16,969)
Other Miscellaneous	609,982	85,790	(524,192)
Depreciation Expense	10,822,306	10,728,418	(93,888)
Amortization Expense	1,121	(1,624,641)	(1,625,762)
IURC Fee	29,778	6,214	(23,564)
Payroll Tax	223,069	126,457	(96,612)
Utility Receipts Tax	71,327	77,789	6,462
Property Taxes	2,835,792	2,835,792	-
Other General Taxes	(4,178)	(5,448)	(1,270)
		-	-
State Income Taxes	(1,328,313)	(738,230)	590,083
Federal Income Taxes	(5,796,706)	(2,414,828)	3,381,878
Total Operating Expenses	10,341,665	6,142,900	(4,198,765)
Net Operating Income	$ (5,077,797)	$ (73,386)	$ 5,004,411

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

COMPARATIVE BALANCE SHEET
As of November 30,

ASSETS	2008	2007	Variance
Utility Plant:			
Utility Plant in Service	$ 957,636,087	$ 898,512,618	$ 59,123,469
Construction Work in Progress	59,963,447	23,485,926	36,477,521
Acquisition Adjustment	35,428,547	36,788,134	(1,359,587)
Less: Accumulated Depreciation	(229,362,279)	(220,263,888)	(9,098,391)
Net Utility Plant in Service	823,665,802	738,522,790	85,143,012
Non-Utility Plant, net	663,527	721,089	(57,562)
Other Investments	610,631	610,631	-
Current Assets:			
Cash and Cash Equivalents	(175,832)	753,425	(929,257)
Temporary Investments	-	-	-
Customer Accounts Receivable	11,974,530	11,003,559	970,971
Allowance for Uncollectible Accounts	(1,237,821)	(1,530,902)	293,081
Unbilled Revenues	8,574,804	8,578,583	(3,779)
FIT Refund due from Assoc. Companies	-	863,966	(863,966)
Miscellaneous Receivables	449,278	308,112	141,166
Materials and Supplies	1,452,585	1,171,139	281,446
Other Current Assets	1,315,083	1,085,616	229,467
Total Current Assets	22,352,627	22,233,498	119,129
Deferred Debits			
Debt and Preferred Stock	3,040,231	3,132,049	(91,818)
Rate Case Costs	417,021	864,692	(447,671)
Prelim Survey and Invest Charges	-	-	-
Regulatory Asset - Income Tax Recovery	11,862,666	11,784,379	78,287
Other Deferred Debits	11,398,113	11,481,047	(82,934)
Total Deferred Debits	26,718,031	27,262,167	(544,136)
Total Assets	$ 874,010,618	$ 789,350,175	$ 84,660,443

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

COMPARATIVE BALANCE SHEET
As of November 30,

LIABILITIES	2008	2007	Variance
Equity			
Common Stock	$ 92,760,900	$ 92,760,900	$ -
Paid in Capital	56,018,059	40,952,868	15,065,191
Retained Earnings	93,357,457	86,906,153	6,451,304
Total Common Equity	242,136,416	220,619,921	21,516,495
Preferred Stock	-	-	-
Long-term Debt	226,707,000	227,414,000	(707,000)
Total Capitalization	468,843,416	448,033,921	20,809,495
Contributions in Aid of Construction	86,215,159	79,302,421	6,912,738
Current Liabilities			
Bank Debt	31,412,488	5,382,078	26,030,410
Accounts Payable	15,570,185	10,629,141	4,941,044
Current Portion of Long-term Debt	27,701,000	8,838,750	18,862,250
Accrued Taxes	31,439,365	40,172,421	(8,733,056)
Accrued Interest	4,106,006	4,016,411	89,595
Customer Deposits	-	-	-
Dividends Declared	-	-	-
Other Current Liabilities	13,216,022	6,565,846	6,650,176
Other Current Liabilities	123,445,066	75,604,647	47,840,419
Deferred Credits			
Customer Advances for Construction	70,277,151	69,923,129	354,022
Deferred Income Taxes	85,790,087	79,569,539	6,220,548
Deferred Investment Tax Credits	1,849,229	2,070,154	(220,925)
Reg. Liab. - Inc. Tax Refund through rates	30,097,551	25,001,528	5,096,023
Other Deferred Credits	7,492,959	9,844,836	(2,351,877)
Total Deferred Credits	195,506,977	186,409,186	9,097,791
Total Liabilities and Capital	$ 874,010,618	$ 789,350,175	$ 84,660,443

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

COMPARATIVE INCOME STATEMENT
Twelve Months Ended November 30,

	2008	2007	Difference	Difference %
Operating Revenues				
Water Revenues	$ 154,526,700	$ 142,962,719	$ 11,563,981	8.09%
Sewer Revenues	340,415	318,686	21,729	6.82%
Other	2,350,363	684,663	1,665,700	243.29%
Total Operating Revenues	157,217,478	143,966,068	13,251,410	9.20%
Operating Expenses				
Salaries and Wages	13,415,893	12,825,503	590,390	4.60%
Employee Benefits				
Group Insurance	4,229,070	4,077,997	151,073	3.70%
Pensions	1,982,861	2,021,321	(38,460)	-1.90%
Purchased Water	789,955	915,845	(125,890)	-13.75%
Purchased Power	6,017,755	5,632,427	385,328	6.84%
Chemical Expense	1,700,030	1,644,001	56,029	3.41%
Waste Disposal Expense	1,823,236	2,038,200	(214,964)	-10.55%
Management Fees	19,925,953	18,675,780	1,250,173	6.69%
Regulatory Expense	454,758	409,711	45,047	10.99%
Insurance Other Than Group	1,266,896	1,635,749	(368,853)	-22.55%
Customer Accounting	4,047,104	4,437,960	(390,856)	-8.81%
Rents	516,418	175,289	341,129	194.61%
General Office Expense	1,284,350	1,306,945	(22,595)	-1.73%
Maintenance Expense	10,455,959	7,466,557	2,989,402	40.04%
Other	6,076,752	6,570,425	(493,673)	-7.51%
Total O&M Expense	73,986,990	69,833,710	4,153,280	5.95%
Taxes				
Other General Taxes	12,991,827	14,169,853	(1,178,026)	-8.31%
State Income Taxes	3,286,041	1,989,051	1,296,990	65.21%
Federal Income Taxes	10,278,960	8,739,208	1,539,752	17.62%
	26,556,828	24,898,112	1,658,716	6.66%
Depreciation Expense	20,499,270	21,960,894	(1,461,624)	-6.66%
Amortization Expense	453,203	341,091	112,112	32.87%
Total Operating Expenses	121,496,291	117,033,807	4,462,484	3.81%
Net Operating Income	35,721,187	26,932,261	8,788,926	32.63%

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

COMPARATIVE INCOME STATEMENT
Twelve Months Ended November 30,

	2008	2007	Difference	Difference %
Other Income				
Interest Income	$ 23,739	$ 182,639	(158,900)	-87.00%
Gain (Loss) on Disposition of Assets	(9,784)	-	(9,784)	
M & J Miscellaneous Income	179,837	1,177,754	(997,917)	-84.73%
AFUDC - Equity	1,431,536	314,374	1,117,162	355.36%
Rental Income - Non-Operating	(23,932)	120,975	(144,907)	-119.78%
Dividend Income - Common Stock	-	-	-	
Total Other Income	1,601,396	1,795,742	(194,346)	-10.82%
Other Deductions				
Miscellaneous Amortization	1,346,820	1,346,820	-	0.00%
Miscellaneous Other Deductions	215,644	188,897	26,747	14.16%
Taxes on Other Income and Deductions:				
State Income	(131,158)	551,852	(683,010)	-123.77%
Federal Income	(157,839)	2,231,890	(2,389,729)	-107.07%
Total Other Deductions	1,273,467	4,319,459	(3,045,992)	-70.52%
Net Income before Interest Charges	36,049,116	24,408,544	11,640,572	47.69%
Interest Charges				
Interest - Long-Term Debt	16,257,736	15,402,761	854,975	5.55%
Interest - Banks	678,664	1,029,807	(351,143)	-34.10%
Amortization - Debt Expense	201,933	209,618	(7,685)	-3.67%
Other	(30,663)	2,021	(32,684)	-1617.22%
Allowance for Funds Used During Constructi	(692,289)	(147,635)	(544,654)	368.92%
Total Interest Charges	16,415,381	16,496,572	(81,191)	-0.49%
Net Income	19,633,735	7,911,972	11,721,763	148.15%
Dividends on Common Stock	13,182,427	6,034,860	7,147,567	118.44%
Net Income to Retained Earnings	$ 6,451,308	$ 1,877,112	$ 4,574,196	243.68%

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Pro-forma Net Operating Income Statement

	Year Ended 11/30/2008	Adjustments	Sch Ref	*Pro-forma* Present Rates	Adjustments	Sch Ref	*Pro-Forma* Proposed Rates
Operating Revenues	$ 154,867,115	$ 6,439,449	5-1	$ 161,306,564	$ 22,497,470	1	$ 183,804,034
Other Revenues	2,350,363	(369,935)	5-2	1,980,428			1,980,428
Total Operating Revenues	157,217,478	6,069,514		163,286,992	22,497,470		185,784,462
O&M Expense							
Labor Expense	13,415,893	2,283,083	6-1	15,698,976			15,698,976
Employee Benefits							
Group Insurance	4,229,070	928,833	6-2	5,157,903			5,157,903
Pensions	1,982,861	1,486,804	6-3	3,469,665			3,469,665
Purchased Water	789,955	62,273	6-4	852,228			852,228
Purchased Power	6,017,755	(130,699)	6-5	5,887,056			5,887,056
Chemical Expense	1,700,030	576,917	6-6	2,276,947			2,276,947
Waste Disposal Expense	1,823,236	(378,815)	6-7	1,444,421			1,444,421
Management Fees	19,925,953	(2,250,324)	6-8	17,675,629			17,675,629
Regulatory Expense	454,758	101,422	6-9	556,180			556,180
Insurance Other Than Group	1,266,896	448,402	6-10	1,715,298			1,715,298
Customer Accounting	4,047,104	403,825	6-11	4,450,929	281,331	1	4,732,260
Rent Expense	516,418	96,719	6-12	613,137			613,137
General Office Expense	1,284,350	78,795	6-13	1,363,145			1,363,145
Maintenance Expense	10,455,959	(6,641,648)	6-14	3,814,311			3,814,311
Other Miscellaneous	6,076,752	85,790	6-15	6,162,542			6,162,542
Depreciation Expense	20,499,270	10,728,418	6-16	31,227,688			31,227,688
Amortization Expense	453,203	(1,624,641)	6-17	(1,171,438)			(1,171,438)
Taxes Other than Income:							
IURC Fee	166,843	6,214	7-1	173,057	24,153	1	197,210
Payroll Tax	1,077,637	126,457	7-2	1,204,094			1,204,094
Utility Receipts Tax	2,060,459	77,789	7-3	2,138,248	294,911	1	2,433,159
Property Taxes	9,408,927	2,835,792	7-4	12,244,719			12,244,719
Other General Taxes	277,961	(5,448)	7-5	272,513			272,513
Income Taxes:							
State Income Taxes	3,286,041	(738,230)	7-6	2,547,811	1,886,319	1	4,434,130
Federal Income Taxes	10,278,960 0	(2,414,828)	7-6	7,864,132	7,003,765	1	14,867,897
Total Operating Expenses	121,496,291 P	6,142,900		127,639,191	9,490,479		137,129,670
Net Operating Income	$ 35,721,187	$ (73,386)		$ 35,647,801	$ 13,006,991		$ 48,654,792

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Revenue Adjustments

(1)
Operating Revenues

To adjust Water and Sewer operating revenues to *pro forma* levels.

Test Year Operating Revenues		$ 154,867,115
Operating Revenue Adjustments (see detail below)		6,439,449
Pro-Forma Present Rate Operating Revenues		$ 161,306,564

Detail of Adjustment Before Allocation:

Bill Analysis Reconciliation	Pet Petitioner	$	(15,900)
Adjustment for Unbilled Revenue	Pet Petitioner		3,777
Portage billing error (fire protection surcharge)	CEP		270,389
DSIC Normalization	CEP		5,469,492
Revenue Normalization -- Test Year			
Residential Customers	CEP		(349,314)
Commercial Customers	CEP		(368,961)
Customer Growth -- Through 6/30/09			
Residential Customers	CEP		943,194
Commercial Customers	CEP		486,772
Total Adjustment		$	6,439,449

(2)
Other Revenues

To adjust other operating revenues to *pro forma* levels.

Test Year Other Revenues		$ 2,350,363
Revenue Adjustments (see detail below)		(369,935)
Pro-Forma Present Rate Revenues		$ 1,980,428

Detail of Adjustment Before Allocation:

		OUCC	
Adjustment for large accounts with Change in Status	Per Petitioner		(400,898)
Adjustment for Other O&M Billings	Per Petitioner	Page 2 of 4	
Increase in NSF fee under proposed tariffs	CEP		33,363
Reclass rental expense - Vigo County Redevelopment Commission	CEP		(2,400)
Total Adjustment Before Corporate Allocation		$	(369,935)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Expense Adjustments

(6-1)

Labor Expense

To adjust labor expense for *pro forma* wage levels and actual employee count as of June 30, 2009.

Test Year Labor Expense		$	13,415,893
Adjustments (see detail below)			2,283,083
***Pro forma* Labor Expense**		$	15,698,976

Detail of Adjustment(s):

Adjust for 353 full time and 12 temporary employees	HHR	$	2,283,083
Total Adjustment -- Increase (Decrease)		$	2,283,083

(6-2)

Group Insurance Expense

To adjust group insurance expense to *pro forma* levels based on recommended employee levels.

Test Year Group Insurance Expense		$	4,229,070
Adjustments (see detail below)			928,833
***Pro forma* Group Insurance Expense**		$	5,157,903

Detail of Adjustment(s):

Adjustment of group insurance expense	HHR	$	92,649
Adjustment for current OPEB Expense	MAS		836,184
Total Adjustment -- Increase (Decrease)		$	928,833

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Expense Adjustments

(3)

Pension Expense

To adjust pension expense for the 2009 Towers & Perrin actuarial report.

Test Year Pension Expense		$	1,982,861
Adjustments (see detail below)			1,486,804
Pro forma **Pension Expense**		$	3,469,665

Detail of Adjustment(s):

Annualize pension expense	Per Petitioner	$	1,486,804
Total Adjustment -- Increase (Decrease)		$	1,486,804

(6-4)

Purchased Water

To adjust purchased water expense for known rate increases.

Test Year Purchased Water Expense		$	789,955
Adjustments (see detail below)			62,273
Pro forma **Purchasd Water Expense**		$	852,228

Detail of Adjustment(s):

Annualized Increase - Shelburn, In	Per Petitioner		60,593
Annualized Increase - Evansville, In	Per Petitioner		1,680
Total Adjustment -- Increase (Decrease)		$	62,273

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INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Expense Adjustments

(3)

Pension Expense

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Expense Adjustments

(6-5)
Purchased Power

To adjust purchased power expense for known rate increases and to eliminate non-recurring or non-allowed expenses.

Test Year Purchased Power Expense	$	6,017,755
Adjustments (see detail below)		(130,699)
Pro forma **Purchasd Power Expense**	$	5,887,056

Detail of Adjustment(s):

Adjustment for actual rate increases	CEP	$	7,634
Adjustment for accruals and misc. fuel and power charges	Per Petitioner		(144,908)
Eliminate purchased power for non-utility plant *(Richmond Call Center)*	CEP		(9,494)
Expense normalization	CEP		16,069
Total Adjustment -- Increase (Decrease)		$	(130,699)

(6-6)
Chemical Expense

To adjust chemical expense for known price increases as of 8/31/09.

Test Year Chemical Expense	$	1,700,030
Adjustments (see detail below)		576,917
Pro forma **Chemical Expense**	$	2,276,947

Detail of Adjustment(s):

Annualize chemical price increases as of 8/31/09	HHR	$	570,699
Expense normalization	CEP		6,218
Total Adjustment -- Increase (Decrease)		$	576,917

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Expense Adjustments

(6-7)
Waste Disposal Expense

To adjust waste disposal expense to eliminate non-recurring accrual adjustments and adjust Kokomo accrual for actual costs.

Test Year Waste Disposal Expense		$ 1,823,236
Adjustments (see detail below)		(378,815)
***Pro forma* Waste Disposal Expense**		$ 1,444,421

Detail of Adjustment(s):

Reverse non-recurring 12/07 Accrual True-up (Johnson County)	MAS	$ (265,387)
Reverse non-recurring 12/07 Accrual True-up (Northwest IN)	MAS	(98,468)
Reverse non-recurring 12/07 Accrual True-up (Shelbyville)	MAS	(2,033)
Adjust Kokomo expense to actual	MAS	(12,927)
Total Adjustment -- Increase (Decrease)		$ (378,815)

(6-8)
Management Fees

To adjust management fees to reflect the level of expenses from Cause No. 43187 updated for inflation and known increases in Pension/OPEB costs.

Test Year Management Fees		$ 19,925,953
Adjustments (see detail below)		(2,250,324)
***Pro forma* Management Fees**		$ 17,675,629

Detail of Adjustment(s):

Adjustment to reflect increase over 2006 expenses	MAS	$ (3,473,644)
Increase to salary expense for Service Company employees	Per Petitioner	280,885
Known increases in Pension, OPEB, and other benefit expense	Per Petitioner	942,435
		$ (2,250,324)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Expense Adjustments

(6-9)
Regulatory Expense

To adjust rate case expense to *pro forma* levels.

Test Year Regulatory Expense		$	454,758
Adjustments (see detail below)	Per Petitioner		101,422
***Pro forma* Regulatory Expense**		$	556,180

Detail of Adjustment(s):

Total estimated rate case expense for this cause	$	1,112,360
Amortized over 2 years		/2
Annual pro forma regulatory expense		556,180
Less: Test Year regulatory expense		(454,758)
Total Adjustment -- Increase (Decrease)	$	101,422

(6-10)
Insurance Other than Group

To adjust insurance other than group expense to reflect current insurance premiums.

Test Year Insurance other than Group Expense		$	1,266,896
Adjustments (see detail below)			448,402
***Pro forma* Insurance Other Than Group Expense**		$	1,715,298

Detail of Adjustment(s)

Adjust general liability insurance to 2009 rates	RJC	$	289,877
Adjust workers' comp. insurance to 2009 rates	Per Petitioner		70,345
Adjust risk and personal prop. Ins. to 2009 rates	Per Petitioner		88,180
Total Adjustment -- Increase (Decrease)		$	448,402

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Expense Adjustments

(6-11)
Customer Accounting Expense

To adjust customer accounting expense to *pro forma* levels.

Test Year Customer Accounting Expense		$	4,047,104
Adjustments (see detail below)			403,825
***Pro forma* Customer Accounting Expense**		$	4,450,929

Detail of Adjustment(s)

Adjustment for present rate uncollectibles	RJC	$	411,364
Elimination of uncollectible expense for miscellaneous invoices	RJC		(76,406)
Adjustment for postage and mailing expense	Pet Petitioner		63,051
Expense Normalization - Postage	CEP		5,816
Total Adjustment -- Increase (Decrease)		$	403,825

(6-12)
Rent Expense

To adjust rent expense to *pro forma* levels.

Test Year Rent Expense		$	516,418
Adjustments (see detail below)			96,719
***Pro forma* Rent Expense**		$	613,137

Detail of Adjustment(s)

Sub-lease agreement broken by Lessee -- Greenwood Office	RJC	$	96,719
Total Adjustment -- Increase (Decrease)		$	96,719

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Expense Adjustments

(6-13)
General Office Expense

To adjust general office expense to *pro forma* levels.

Test Year General Office Expense		$	1,284,350
Adjustments (see detail below)			78,795
***Pro forma* General Office Expense**		$	1,363,145
Detail of Adjustment(s)			
Relocation Expense Adjustment	Per Petitioner	$	131,527
Eliminate Labor expense	MAS		(37,429)
Eliminate non-allowed expenses	MAS		(15,303)
Total Adjustment -- Increase (Decrease)		$	78,795

(6-14)
Maintenance Expense

To adjust maintenance expense to eliminate non-recurring or non-allowed expenses.

Test Year Maintenance Expense		$	10,455,959
Adjustments (see detail below)			(6,641,648)
***Pro forma* Maintenance Expense**		$	3,814,311
Detail of Adjustment(s)			
Eliminate net negative salvage	Per Petitioner		(6,623,121)
Eliminate labor expense	Per Petitioner		(1,558)
Eliminate maintenance costs for Richmond Call Center	MAS		(3,163)
Eliminate amortization of Mooresville and Warsaw tank painting	MAS		(13,806)
Total Adjustment -- Increase (Decrease)		$	(6,641,648)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Expense Adjustments

(6-15)
Other Miscellaneous Expense

To adjust miscellaneous expense for non-recurring or non-allowed expenses.

Test Year Other Miscellaneous Expense		$ 6,076,752
Adjustments (see detail below)		85,790
***Pro forma* Other Miscellaneous Expense**		$ 6,162,542

Detail of Adjustment(s)

Adjustment for 401K Expense	HHR	$ 26,052
Adjustment for defined contribution plan expense	HHR	12,003
Eliminate labor expense	Per Petitioner	(22,128)
Eliminate lobbying portion of NAWC Fees (17%)	MAS	(11,485)
Eliminate non-allowed and non-recurring expenses	MAS	(199,045)
Adjustment for contract services	Per Petitioner	(163,689)
Adjustment for legal expense	MAS	96,220
Adjustment for security expense	Per Petitioner	(572,727)
Adjustment for vehicle insurance	Per Petitioner	(16,357)
Adjustment for penalties	Per Petitioner	173,973
Adjustment for miscellaneous operations expense	MAS	(100,000)
Adjustment for leased vehicles	Per Petitioner	817,214
Adjustment for leased vehicles - fuel and maintenance	Per Petitioner	45,759
Total Adjustment -- Increase (Decrease)		$ 85,790

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Expense Adjustments

(6-16)
Depreciation Expense

To adjust depreciation expense to *pro forma* levels.

Test Year Depreciation Expense		$ 20,499,270
Adjustments (see detail below)		10,728,418
***Pro forma* Depreciation Expense**		$ 31,227,688

Detail of Adjustment(s)

Pro forma Utility Plant in Service		$ 1,075,654,129
Less: Land and land rights	13,989,357	
Organization	507,257	
Franchise	2,677	
Distribution Reservoirs - orig paint (fully depreciated)	505,868	
Regulatory Asset - Deferred Depreciation	2,121,238	
Property held for future use	6,600	
		(17,132,997)
Pro forma Depreciable Utility Plant in Service		1,058,521,132
Times: Composite Depreciation Rate per Depreciation Study		2.96%
Gross Depreciation Expense	Per Petitioner	31,321,576
Less: Depreciation Expense - Muncie Meters (7.44%)	MAS	(44,994)
Less: Depreciation Expense - Southern Indiana Pump (6.49%)	MAS	(48,894)
Pro forma Depreciation Expense		31,227,688
Less: Test Year Depreciation Expense		20,499,270
Total Adjustment -- Increase (Decrease)		$ 10,728,418

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Expense Adjustments

(6-17)
Amortization Expense

To adjust amortization expense to *pro forma* levels.

Test Year Amortization Expense		$	453,203
Adjustments (see detail below)			(1,624,641)
***Pro forma* Amortization Expense**		$	(1,171,438)

Detail of Adjustment(s)

Amortization of contributed plant	MAS	$	(1,625,762)
Reclass of limited term plant amortization	Per Petitioner		21,937
Reclass amortization of regulatory asset -- AFUDC Debt	Per Petitioner		(122,384)
Reclass and adjustment of deferred depreciation	Per Petitioner		85,596
Reclass and adjustment of deferred depreciation	Per Petitioner		4,224
Reclass and adjustment of deferred depreciation	Per Petitioner		11,748
Total Adjustment -- Increase (Decrease)		$	(1,624,641)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Tax Adjustments

(7-1)
IURC Fee

To adjust the IURC fee for the current rate in effect and for present rate *pro forma* revenues.

Test Year IURC Fee	$	166,843
Adjustments (see detail below)		6,214
***Pro forma* IURC Fee**	$	173,057

Detail of Adjustment(s):

Pro forma Present Rate Revenues	$	163,286,992
Less: *Pro forma* Bad Debt Expense		(2,093,545)
Net Taxable Revenues	$	161,193,447
Times Current Rate		0.1073599%
Pro forma IURC Fee		173,057
Less: Test Year IURC Fee		(166,843)
Total Adjustment -- Increase (Decrease)	$	6,214

(7-2)
Payroll Tax

To adjust payroll tax expense for *pro forma* labor adjustments.

Test Year Payroll Tax Expense	$	1,077,637
Adjustments (see detail below)		126,457
***Pro forma* Payroll Tax Expense**	$	1,204,094

Detail of Adjustment(s):

Adjust payroll taxes for *pro forma* labor adjustments	HHR Attachment 6	$	126,457
Total Adjustment -- Increase (Decrease)		$	126,457

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Tax Adjustments

(7-3)
Indiana Utility Receipts Tax

To adjust Indiana Utility Receipts Tax for *pro forma* present rate revenue adjustments.

Pro forma Present Rate Revenues	$ 163,286,992
Less: Sales for Resale	(8,460,453)
Exemption	(1,000)
Pro forma Uncollectible Expense	(2,093,545)
Taxable Revenues	152,731,994
Times: Tax Rate (1.4%)	1.40%
Pro-Forma Utility Receipts Tax	2,138,248
Less: Test Year	(2,060,459)
Total Adjustment -- Increase (Decrease)	$ 77,789

(7-4)
Property Tax

To adjust property tax expense for major projects and general utility plant additions through 6/30/09. *Pro forma* property tax calculated using 2007 property tax rates (payable in 2008).

Test Year Property Tax	$ 9,408,927
Adjustments (see detail below)	2,835,792
***Pro forma* Property Tax**	$ 12,244,719

Detail of Adjustment(s):

Property Taxes on Utility Plant Additions	Per Petitioner	$ 2,835,792
Total Adjustment -- Increase (Decrease)		$ 2,835,792

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Tax Adjustments

(7-5)
Other General Taxes

To adjust general tax expense for *pro forma* IDEM safe drinking water fee.

Test Year IDEM safe drinking water fee		$	273,455
Adjustments (see detail below)	MAS		(5,448)
***Pro forma* IDEM safe drinking water fee**		$	268,007

Detail of Adjustment(s):

Number of Customers at 06/30/09 (excludes fire service customers)		282,113
Times: IDEM fee per customer connection		0.95
Pro forma IDEM safe drinking water fee		268,007
Less: Test Year IDEM safe drinking water fee		(273,455)
Total Adjustment -- Increase (Decrease)	$	(5,448)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Tax Adjustments

(7-6)
Federal and State Income Taxes

To adjust federal and state income taxes to *pro forma* present rates levels.

Pro forma Present Rate Revenues	OUCC Schedule 4	$ 163,286,992
Less:		
Pro forma Operating & Maintenance Expenses	OUCC Schedule 4	71,138,367
Depreciation-Tax Normalized	Per Petitioner	25,952,986
Amortization	OUCC Schedule 4	454,324
General Taxes	OUCC Schedule 4	16,032,631
Amortization of ITC	Per Petitioner	(229,964)
Permanent Taxable Differences	Per Petitioner	(159,875)
Allocation of Parent Company interest	Per Petitioner	3,316,899
Synchronized Interest-See Sch. 8	OUCC Schedule 8	21,098,312
Federal Taxable Income (Before State Taxes)		25,683,312
Less: State Income Taxes		2,547,811
Allocation of Parent Company Interest	Per Petitioner	-
Add: Amortization of Reg. Assets/Liab.	Per Petitioner	5,122
Federal Taxable Income		23,140,623
Times: Federal Tax Rate		35.0%
Sub-Total		8,099,218
Add: SFAS 109 Amortization to FIT	Per Petitioner	(5,122)
Investment Credit Amortization	Per Petitioner	(229,964)
Federal Income Taxes		7,864,132
Less: Test Year Expense		(10,278,960)
Total Adjustment -- Increase (Decrease)		$ (2,414,828)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Tax Adjustments

STATE INCOME TAX		
Federal Taxable Income (Before State Taxes)		$ 25,683,312
Add: Amortization of Reg. Assets/Liab.	Per Petitioner	(194,379)
Utility Receipts Tax	7-4	2,138,248
State Taxable Income		27,627,181
Times: Supplemental Income Tax Rate		8.5%
State Supplemental Income Tax		2,348,310
Add: SFAS Amortization to SIT	Per Petitioner	199,501
Total State Income Taxes		2,547,811
Less: Test Year Expense		3,286,041
Total Adjustment -- Increase (Decrease)		$ (738,230)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Synchronized Interest Calculation

Calculation of interest synchronization expense for purposes of calculating Federal and State income taxes.

Total Original Cost Rate Base-See Sch. 10	$ 657,268,279
Add: Indiana Cities Acquisition Adj.	-
Northwest Acquisition Adj.	-
	657,268,279
Times: Weighted Cost of Debt	3.21%
Synchronized Interest Expense	$ 21,098,312

	Amount	Percent Of Total	Cost Rate	Weighted Cost
Long Term Debt	$ 286,074,759	46.03%	6.96%	3.21%
Common Equity	273,585,059	44.02%	9.25%	
Preferred Stock	270,000	0.04%	6.00%	
Deferred Income Taxes	58,961,589	9.49%	0.00%	
Deferred ITC-Pre 1971	51,033	0.01%	0.00%	
Post Retirement Benefits, net	2,443,592	0.39%	0.00%	
Accum. Depreciation-Muncie Sewer	57,224	0.01%	0.00%	
Total excluding JDITC	$ 621,443,256	100.00%		3.21%

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Calculation of Original Cost Rate Base

	Per Petitioner	Per OUCC	OUCC More (Less)
Utility Plant In Service as of 06/30/09	$ 1,060,504,129	$ 1,060,504,129	$ -
Add: *Pro forma* Major Projects	15,150,000	15,150,000	-
Captialized Tank Painting	346,651	346,651	-
Pro forma Regulatory Assets			-
Deferred Depreciation	3,669,204	3,669,204	-
Post-in-service AFUDC	5,577,073	5,577,073	-
Less: Southern Indiana Pump (42520)	-	753,378	753,378
Muncie Meters (42520)	-	193,000	193,000
Pro forma Utility Plant in Service	1,085,247,057	1,084,300,679	(946,378)
Accumulated Depreciation of Utility Plant in Service	272,221,385	272,221,385	-
Add: Amortization of Capitalized Tank Painting	44,860	301,790	256,930
Amortization of Deferred Depreciation	1,090,305	1,090,305	-
Amortization of Post-in-service AFUDC	1,795,845	1,795,845	-
Less: Southern Indiana Pump (42520)	-	479,192	479,192
Muncie Meters (42520)	-	150,748	150,748
	275,152,395	274,779,385	(373,010)
Net Utility Plant in Service	810,094,662	809,521,294	(573,368)
Deductions:			
Contributions-in-aid of Construction (CIAC)	89,388,248	90,320,116	931,868
Accumulated Amortization of CIAC	-	(1,625,762)	(1,625,762)
Customer Advances	57,073,179	65,990,888	8,917,709
Somerset Capacity Adjustment	178,005	178,005	-
	146,639,432	154,863,247	8,223,815
Additions:			
Acquisition Adjustment, net	586,468	586,468	-
Excess Pension and OPEB Costs (Jan - June 2009)	1,420,978	-	(1,420,978)
Materials and Supplies	2,023,764	2,023,764	-
	4,031,210	2,610,232	(1,420,978)
0			
Total Original Cost Rate Base	$ 667,486,440	$ 657,268,279	$ (10,218,161)

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Pro forma **Weighted Cost of Capital**
As of 06/30/09

	Amount	Percent of Total	Cost	Ref	Weighted Cost
Long Term Debt	286,074,759	45.91%	6.96%	Support Sch. 1	3.20%
Deferred Income Taxes	58,961,589	9.46%	0.00%		0.00%
Accum. Depreciation-Muncie Sewer	57,224	0.01%	0.00%		0.00%
Post Retirement Benefits, net	2,443,592	0.39%	0.00%		0.00%
Deferred ITC-Pre 1971	51,033	0.01%	0.00%		0.00%
JDITC - Post 1970	1,670,480	0.27%	8.08%	Support Sch. 2	0.02%
Preferred Stock	270,000	0.04%	6.00%	Support Sch. 3	0.00%
Common Equity	273,585,059	43.91%	9.25%	ERK	4.06%
	$ 623,113,736	100.000%			7.28%

INDIANA-AMERICAN WATER COMPANY, INC.

CAUSE NUMBER 43680

Pro forma **Imbedded Cost of Long Term Debt**
As of June 30, 2009

First Mortgage Bonds	Interest Rate	Date Issued	Maturity Date	Face Amount Outstanding @ 12/31/08	Pro-forma Face Amt. Outstanding @ 11/30/09 Adjusted to @6/30/09	Pro-forma Unamort. Debt Exp. @ 6/30/09	Pro-forma Carrying Value @ 6/30/09	Annual Interest	Annual Amort.	Total Annual Cost
Series B	6.9900%	01/01/94	01/01/24	9,000,000	9,000,000	125,799	8,874,201	629,100	8,520	637,620
Series C	5.9000%	06/01/96	06/01/26	-	-	277,095	(277,095)	-	16,380	16,380
Series D	5.0000%	12/01/98	12/01/28	7,865,000	7,865,000	623,974	7,241,026	393,250	32,136	425,386
General Mortgage Bonds										
Series	8.9800%	03/01/90	03/01/10	7,100,000	7,100,000	1,936	7,098,064	637,580	2,904	640,484
Series	7.1100%	05/11/94	05/01/24	15,500,000	15,500,000	60,698	15,439,302	1,102,050	4,092	1,106,142
Series	7.3800%	09/01/95	09/01/15	12,000,000	12,000,000	61,050	11,938,950	885,600	9,900	895,500
Series	7.4500%	12/01/95	09/01/15	28,000,000	28,000,000	44,548	27,955,452	2,086,000	7,224	2,093,224
Bonds	5.9000%	09/01/92	09/01/22	-	-	221,516	(221,516)	-	16,824	16,824
Bonds	5.3500%	12/01/93	12/01/23	-	-	246,160	(246,160)	-	17,376	17,376
Series	7.8000%	07/01/97	07/01/27	10,000,000	10,000,000	31,752	9,968,248	780,000	1,764	781,764
Series	6.8450%	07/01/98	07/01/28	19,000,000	19,000,000	79,572	18,920,428	1,300,550	4,188	1,304,738
Series	6.9000%	07/01/99	07/01/09	20,000,000	-	-	-	-	-	-
Bonds	4.8750%	10/26/06	10/01/36	25,770,000	25,770,000	614,562	25,155,438	1,256,288	22,553	1,278,841
AWCC Intercompany Borrowing										
Series	6.8700%	03/30/01	03/29/11	22,800,000	15,200,000	43,050	15,156,950	1,044,240	25,830	1,070,070
Series	6.0500%	12/01/03	12/01/13	-	-	21,208	(21,208)	-	869	869
Series	5.7700%	07/01/07	12/01/21	16,000,000	16,000,000	46,245	15,953,755	923,200	3,700	926,900
Series	6.5830%	10/01/07	10/01/37	33,000,000	33,000,000	314,551	32,685,449	2,172,390	11,102	2,183,492
Series	6.2500%	05/15/08	05/15/18	27,000,000	27,000,000	91,478	26,908,522	1,687,500	10,259	1,697,759
Series	8.2500%	02/04/09	12/01/38	-	22,000,000	807,290	21,192,710	1,815,000	27,432	1,842,432
Series	8.2700%	05/01/09	05/01/39	-	15,500,000	-	15,500,000	1,281,850	-	1,281,850
Series	6.6400%	11/15/09	11/15/39	-	23,970,000	1,599,600	22,370,400	1,591,608	53,320	1,644,928
Tax Exempt/Gov't Related										
SRF - Prairieton	2.9000%	01/05/01	01/01/21	294,000	275,000	8,970	266,030	7,975	718	8,693
SRF - Gary	2.9000%	06/15/01	07/01/21	739,000	692,000	6,187	685,813	20,068	516	20,584
SRF Low Interest Debt	2.8700%	10/01/09			1,120,000	-	1,120,000	32,144	-	32,144
SRF Forgivable Loans	0.0000%	10/01/09			2,410,000	-	2,410,000	-	-	-
Obligations-Capital Leases										
Capital Leases				-	-	-	-	-	-	-
				$ 254,068,000	$ 291,402,000	$ 5,327,241	$ 286,074,759	$ 19,646,393	$ 277,607	$ 19,924,000

Page 2 of 4

Cost of Long Term Debt (Total Annual Cost/Carrying Value @ 12/31/03) 6.96%

OUCC
Schedule 11
Support Schedule 2

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Required Return On Post-1970 Investment Tax Credit Balances
As of June 30, 2009

	Amount	Percent Of Total	Cost Rate	Weighted Cost
Investor Supplied Capital:				
Long Term Debt	$ 286,074,759	51.09%	6.96%	3.56%
Preferred Stock	270,000	0.05%	6.00%	0.00%
Common Equity	273,585,059	48.86%	9.25%	4.52%
Totals	$559,929,818	100.00%		8.08%

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

***Pro forma* Cost of Preferred Stock**
As of June 30, 2009

	Date Issued	Interest Rate	Outstanding at Par @ 12/31/06	Net Proceeds @ 12/31/06	Annual Dividends	Total Annual Cost
Cumulative Preferred Stock						
Series I $100 PAR	1967	6.0000%	270,000	270,000	16,200	16,200
Total			$ 270,000	$ 270,000	$ 16,200	$ 16,200
Cost of Preferred Stock (Total Annual Cost/Net Proceeds)						6.00%

INDIANA-AMERICAN WATER COMPANY, INC.
CAUSE NUMBER 43680

Fair Value Increment

Acquisition Adjustment		
1993 Purchase of Indiana Cities	$	17,412,009
1999 Purchase of Watson Rural Water		-
1999 Purchase of Northwest		-
2000 Purchase of United Utilities		-
Total Acquisition Adjustment		17,412,009
Less: Accumulated Amortization as of 6/30/09		(6,115,627)
Acquisition Adjustment net of Amortization		11,296,382
Times: Rate of Return		7.28%
Fair Value Increment	$	822,094

No. IAIG 5-001

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

Date Requested: 10/09/09

Information Requested:

Referring to Indiana-American's response to IAIG 03-003, please answer the following:

a. The Company stated that it issued $15.5 million debt at a rate of 8.27% of a planned $43 million issuance. However, the Note Purchase Agreement attached to this response shows an issuance of $25.5 million at a rate of 8.27%. Please reconcile these two issuance amounts.

b. Please state whether Indiana-American intends to issue the remaining amount of the planned $43 million debt issue. If yes, please identify the date(s), amount and estimated cost (interest rate) of any additional debt issuances.

c. On an electronic spreadsheet with all formulas intact, please update Petitioner's Exhibit SWR-1, Schedule 1, to reflect the issuance of $15.5 million debt and the full $43 million debt issuance.

Requested By: Bette J. Dodd, Lewis & Kappes, P.C. -- 317-639-1210 -- bdodd@lewis-kappes.com

Information Provided:

a. The Company's debt issuance in May 2009 was in the amount of $15.5 million. The reference to $25.5 million on the Note Purchase Agreement is the total amount of the issuance by American Water Capital Corp. (AWCC), of which $15.5 million was allocated to Indiana-American. The remaining $10 million was allocated to other American Water subsidiaries.

b. The Company has $27.5 million of debt remaining out of the planned total of $43 million. Of the $27.5 million, approximately $3,530,000 is comprised of forgivable and low interest loans through the Drinking Water State Revolving Fund Loan Program ("DWSRF"). The low interest loan portion, in the amount of $1,120,000, is expected to be issued in late October, 2009 at a rate of 2.87%. The remaining debt, $23,970,000, is expected to be issued in November 2009 in the form of a taxable thirty-year Note. The Company's most recent interest rate projection for that Note is 6.64%.

No. IAIG 5-001

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

c. Petitioner's Exhibit SWR-1, Schedule 1 includes the full $43 million issuance. It is assumed in the schedule that the debt would be at an interest rate of 8.25%. The May issuance was an actual rate of 8.27%. The balance of the issuance is still estimated until the closings occur. It is Petitioner's intention to update Exhibit SWR-1, Schedule 1, to the actual issuances as a part of its rebuttal filing and/or prior to the final evidentiary hearing (depending upon the closing dates). Petitioner has already provided an electronic version of the exhibit in discovery, so the Industrial Group should be able to modify it based upon the May issuance and the more up-to-date interest projections for the balance.

No. OUCC 16-224

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

Date Requested: 10/01/09

Information Requested:

Regarding Petitioner's Exhibit GMV-5-U, Schedule 1, please answer the following questions:

a. Please explain why actual accumulated depreciation for plant in service ($262,458,933) does not agree with the amount reflected in Petitioner's comparative balance sheet ($229,362,279) (Exhibit GMV-8, Schedule 2, page 1 of 1)

b. Please explain why actual contributions-in-aid of construction ($85,155,702) does not agree with the amount reflected in Petitioner's comparative balance sheet ($85,215,159) (Exhibit GMV-8, Schedule 2, page 1 of 1)

c. Please explain why actual customer advances ($62,974,452) do not agree with the amount reflected in Petitioner's comparative balance sheet ($70,277,151) (Exhibit GMV-8, Schedule 2, page 1 of 1).

Requested By: Daniel M. Le Vay, OUCC -- 317-233-3236 – dlevay@oucc.in.gov and infomgt@oucc.in.gov

Information Provided:

a. The difference, $33,096,654, between Accumulated Depreciation for Plant in Service $262,458,933 reported on GMV-5-U and $229,362,279 reported on GMV-8, is included included in Account 256250 Asset retirement obligation/NNS, which is included in Reg. Liab-inc.tax.refund thru rates in exhibit GMV-8. See Response to OUCC17-231. The amount is the liability for removal costs and is a component of the Reserve for Accumulated Depreciation. The amount is reported separately from Accumulated Depreciation for Financial Reporting purposes.

b. The Company failed to include accounts 271110, 271150 and 271170 in its calculation of CIAC for rate base purposes. See Response to OUCC 15-208.

c. The Company failed to include accounts 252110, 252150 and 252170 in its calculation of customer advances for rate base purposes. See response to OUCC 15-208.

Prepared By: Gary Akmentins / Peter Thakadiyil

No. OUCC 16-226

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

Date Requested: 10/01/09

Information Requested:

Please explain why tank painting costs ($58,342) listed in the schedule provided at tab #45, (Workpapers Book 10 of 12) do not agree with the amount included in Petitioner's proposed rate base schedule (Exhibit GMV-5-U). Why is this same amount ($58342) shown as accumulated amortization of tank painting costs in Exhibit GMV-5-U)?

Requested By: Daniel M. Le Vay, OUCC -- 317-233-3236 – dlevay@oucc.in.gov and infomgt@oucc.in.gov

Information Provided:

Petitioner's Exhibit GMV-5 and Petitioner's Exhibit GMV-5 –U have a mistake in that they list capitalized tank painting accumulated depreciation as $58,342 as of November 30, 2008. The amount of $58,342 is the remaining amount of capitalized tank painting to be amortized as of November 30, 2008. The amount of accumulated depreciation that should be shown in Petitioner's Exhibit GMV-5 and Petitioner's Exhibit GMV-5 –U as of November 30, 2008 is $288,309. The capitalized tank painting accumulated depreciation as of June 30, 2009 as shown on Line 12 of Petitioner's Exhibit GMV-5 –U, Schedule 1 should be $301,790 instead of $44,860 as shown.

Prepared By: Gary M. VerDouw

No. OUCC 10-126

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 43680

Requested From: Edward Grubb
Date Requested: 8/21/09

Information Requested:

Please provide the 7/31/09 fair value of American Water's Pension Fund Assets.

Requested By: Daniel M. Le Vay, Office of Utility Consumer Counselor (OUCC)
317-232-2494 – dlevay@oucc.in.gov

Information Provided:

The estimated Fair Value of American Water's Pension Fund Assets as of 7/31/2009 was $592,946,230.

BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

January 13, 2009

IN RE:	)	
	)	
PETITION OF TENNESSEE AMERICAN WATER	)	DOCKET NO.
COMPANY TO CHANGE AND INCREASE CERTAIN	)	08-00039
RATES AND CHARGES SO AS TO PERMIT IT TO	)	
EARN A FAIR AND ADEQUATE RATE OF RETURN	)	
ON ITS PROPERTY USED AND USEFUL IN	)	
FURNISHING WATER SERVICE TO ITS CUSTOMERS	)	

ORDER

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9. The Revenue Deficiency shall be addressed by new rates reflecting a 4.37% increase to the overall revenues in each class allocated as follows:

(1) 4.37% increase to each base and volumetric rate for each customer class, with the exception of the Other Water Utilities class;

(2) 4.37% increase to the rates for Catoosa and Fort Oglethorpe;

(3) 12.77% increase to the rates for Signal Mountain at the earliest date allowed by the contract;

(4) 12.77% increase to the rates for and Walden's Ridge at the earliest date allowed by the contract; and

(5) decrease to commercial revenues of approximately $75,000 effective September 2009, to account for the additional revenue recovered by annualizing the Signal Mountain and Walden's Ridge rate increase.

10. Tennessee American Water Company shall develop a Request For Proposal ("RFP") for a comprehensive management audit by an independent certified public accountant and file the RFP in this docket no later than six months from September 22, 2008 for approval by the Authority before issuing the RFP.

11. Tennessee American Water Company is directed to file tariffs with the Authority that are designed to produce an increase of $1,655,541 in incremental revenues for service rendered and any tariffs necessary to be consistent with this Order.

12. The tariffs shall be filed within thirty days of the date of decision, September 22, 2008.

13. Any party aggrieved by the Authority's decision in this matter may file a Petition for Reconsideration with the Authority within fifteen days from the date of this Order.

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION C

Illinois-American Water Company	:	
	:	
Proposed general increase in water and sewer rates. (Tariffs filed August 31, 2007)	:	**07-0507**
	:	
	:	

ORDER

DATED: July 30, 2008

Order are just and reasonable for purposes of this proceeding and should be adopted; and

(13) the new tariff sheets authorized to be filed by this Order shall reflect an effective date not less than five working days after the date of filing, with the tariff sheets to be corrected within that time period if necessary.

IT IS THEREFORE ORDERED by the Illinois Commerce Commission that the Proposed Tariffs proposing a general increase in rates, filed by Illinois-American Water Company on August 31, 2007, are hereby permanently cancelled and annulled.

IT IS FURTHER ORDERED that Illinois-American Water Company is authorized and directed to file new tariff sheets with supporting workpapers in accordance with Findings (11), (12), and (13) of, and other determinations in, this Order, applicable to service furnished on and after the effective date of said tariff sheets.

IT IS FURTHER ORDERED that upon the effective date of the new tariff sheets to be filed pursuant to this Order, the tariff sheets presently in effect for water and sewer service rendered by Illinois-American Water Company which are replaced thereby are hereby permanently canceled and annulled.

IT IS FURTHER ORDERED that Illinois-American Water Company shall submit with its next rate proceeding for each service area a new cost of service study as described in the prefatory portion of this Order.

IT IS FURTHER ORDERED that Illinois-American Water Company shall submit with its next rate proceeding the study comparing the costs of services obtained from American Water Works Service Company, Inc. with costs of such services had they been obtained through competitive bidding on the open market, as further described in Section IV.B.6.d., above.

IT IS FURTHER ORDERED that all objections or motions in this proceeding that have not been ruled upon are hereby deemed disposed of in a manner consistent with the ultimate conclusions herein contained.

IT IS FURTHER ORDERED that subject to the provisions of Section 10-113 of the Act and 83 Ill. Adm. Code 200.880, this Order is final; it is not subject to the Administrative Review Law.

By order of the Commission this 30th day of July, 2008.

(SIGNED) CHARLES E. BOX

Chairman

Schererville 02-009

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 43680

Date Requested: 8/4/09

Information Requested:

Petitioner's Exhibit EJG-4, the Support Service Structure and Billing document section V says: "All formulas are revised annually, effective January 1, based on December 31 customer counts. When a significant acquisition occurs, the formula percentages are adjusted at that time to reflect the new customer proportions." When is the last time that the Service Company formulas were revised at a time other than January 1? Please provide a list of all utility acquisitions during the last three calendar years along with the number of customers added by acquisition.

Requested By: Parvin Price, Bose McKinney & Evans LLP- Attorneys At Law
317-684-5213 – pprice@boselaw.com

Information Provided:

The last time the Service Company formulas were revised at a time other than January 1 was when the Citizens Water Company acquisition closed in January, 2002. Following are the number of acquisitions and customer count by state for the past three years (i.e., 1-408 represents one acquisition with 408 customers):

	2008	2007	2006
California American		1-408	
Hawaii American			1-177
Illinois American		1-50	
Missouri American	2-224		
New Jersey American	1-111	1-7,200	
Pennsylvania American	4-3,500	1-480	6-3,900
Tennessee American			1-209
West Virginia American	2-3,000	2-1,066	

Prepared By: Bob Engle

No. OUCC 23-310

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

Date Requested: 10/13/09

Information Requested:

Please answer the following questions regarding waste disposal expense (see also Exhibit 23-310):

a. In the Crawfordsville District, $222 per month or $2,664 total was recorded to the test year GL. All of these entries were described as "monthly sludge/waste accrual." Please state whether this is an accrual or an amortization. If this is an accrual, please state what specific expense and vendor is being accrued for and why no actual invoice was received during the entire test year. If this is an amortization, please provide a copy of the original invoice being amortized and the amortization period being used.

b. In the Johnson County District, $3,238 per month or $38,896 total was recorded to the test year GL. All of these entries were described as "monthly sludge/waste accrual." Please state whether this is an accrual or an amortization. If this is an accrual, please state what specific expense and vendor is being accrued for and why no actual invoice was received during the entire test year. If this is an amortization, please provide a copy of the original invoice being amortized and the amortization period being used.

c. Please explain the purpose of the following entries, whether they are of a recurring nature, and why this expense is in addition to the "accrual" discussed in (b) above:

District Name	Object	Document Type	Document #	GL Date	Amount	Explanation	Remark
IN-Johnson County	511100	JE	101205	12/31/07	4,758.00	Sludge Accrual true up 12/07	JCO-Sugar Creek #1
IN-Johnson County	511100	JE	101205	12/31/07	12,150.00	Sludge Accrual true up 12/07	JCO-Marlin #3 Sludg
IN-Johnson County	511100	JE	101205	12/31/07	13,040.00	Sludge Accrual true up 12/07	JCO-Webb Sludge Acc
IN-Johnson County	511100	JE	101205	12/31/07	38,167.00	Sludge Accrual true up 12/07	JCO-Marlin #2 Sludg
IN-Johnson County	511100	JE	101205	12/31/07	80,241.00	Sludge Accrual true up 12/07	JCO-Marlin #1 Sludg
IN-Johnson County	511100	JE	101205	12/31/07	########	Sludge Accrual true up 12/07	JCO-Sugar Creek #2

d. In the Kokomo District, $10,500 per month or $126,000 total was recorded to the test year GL. All of these entries were described as "monthly sludge/waste accrual." Please state whether this is an accrual or an amortization. If this is an accrual, please state what specific expense and vendor is being accrued for and why no actual invoice was received during the entire test year. If this is an amortization, please provide a copy of the original invoice being amortized and the amortization period being used.

No. OUCC 23-310

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

Date Requested: 10/13/09

Information Requested:

e. In the Newburgh District, $119 and $416 per month or $6,420 total was recorded to the test year GL. All of these entries were described as "monthly sludge/waste accrual." Please state whether these are accruals or amortizations. If these are accruals, please state what specific expense(s) and vendor(s) is being accrued for and why no actual invoice was received during the entire test year. If these are amortizations, please provide a copy of the original invoice(s) being amortized and the amortization period(s) being used.

f. In the Northwest District, $30,000 per month or $360,000 total was recorded to the test year GL. All of these entries were described as "monthly sludge/waste accrual" and were in addition to $566,939.16 of transactions related to the Gary Sanitary District (approximately $47,000 per month). Please state whether these additional entries are accruals or amortizations. If these are accruals, please state what specific expense and vendor is being accrued for and why no actual invoice was received during the entire test year. If these are amortizations, please provide a copy of the original invoice being amortized and the amortization period being used. Also, please state why these additional expenditures are necessary given that 12 months of expenses related to the City of Chesterton and Gary Sanitary District are already included in test year expense.

g. Please explain in detail why the charges from Gary Sanitary District doubled from approximately $25,000 per month to $50,000 or more per month. Is the increase in expenditures due to a price increase, volume increase, or other?

h. In the Shelbyville District, $839 per month or $9,229 total was recorded to the test year GL. All of these entries were described as "monthly sludge/waste accrual." Please state whether this is an accrual or an amortization. If this is an accrual, please state what specific expense and vendor is being accrued for and why no actual invoice was received during the entire test year. If this is an amortization, please provide a copy of the original invoice being amortized and the amortization period being used.

No. OUCC 23-310

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

Date Requested: 10/13/09

Information Requested:

i. In the Southern Indiana District, $357 per month or $4,284 total was recorded to the test year GL. All of these entries were described as "monthly sludge/waste accrual." Please state whether this is an accrual or an amortization. If this is an accrual, please state what specific expense and vendor is being accrued for and why no actual invoice was received during the entire test year. If this is an amortization, please provide a copy of the original invoice being amortized and the amortization period being used. These accruals were recorded in addition to actual payments to Jeffersonville Sewer Dept (approx. $350 per month). Please explain why both actual charges from Jeffersonville Sewer and an accrual should both be included in test year waste disposal expense.

j. Please explain the purpose of the following entries, what is being accrued, and why no actual invoice was received during the entire test year. If these entries are actually amortizations, please provide the original invoice being amortized and the amortization period.

District Name	Account Description	Document Type	Document #	GL Date	Amount	Explanation	Remark
IN-Summitville	Waste Disposal Exp WT	JE	2104	11/30/08	3,500.00	Summitville Lagoon Clearing	Summitville Lagoon
IN-Summitville	Waste Disposal Exp WT	JE	2104	11/30/08	6,500.00	Summitville Lagoon Clearing	Lagoon Cleaning Sum

k. In the Wabash District, approximately $305 per month or $5,174 total was recorded to the test year GL. All of these entries were described as "monthly sludge/waste accrual." Please state whether this is an accrual or an amortization. If this is an accrual, please state what specific expense and vendor is being accrued for and why no actual invoice was received during the entire test year. If this is an amortization, please provide a copy of the original invoice being amortized and the amortization period being used.

No. OUCC 23-310

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

Date Requested: 10/13/09

Information Requested:

l. In the Wabash Valley District, approximately $278 per month or $3,336 total was recorded to the test year GL. All of these entries were described as "monthly sludge/waste accrual." Please state whether this is an accrual or an amortization. If this is an accrual, please state what specific expense and vendor is being accrued for and why no actual invoice was received during the entire test year. If this is an amortization, please provide a copy of the original invoice being amortized and the amortization period being used.

m. In the Warsaw District, $450 per month or $5,400 total was recorded to the test year GL. All of these entries were described as "monthly sludge/waste accrual." Please state whether this is an accrual or an amortization. If this is an accrual, please state what specific expense and vendor is being accrued for and why no actual invoice was received during the entire test year. If this is an amortization, please provide a copy of the original invoice being amortized and the amortization period being used.

Requested By: Daniel M. Le Vay, OUCC -- 317-233-3236 – dlevay@oucc.in.gov and infomgt@oucc.in.gov

Information Provided:

a. The accrual schedule is detailed in OUCC 23-310 R1. The next scheduled waste disposal is in 2028.
b. The accrual schedule is detailed in OUCC 23-310 R1. The next scheduled waste disposal is in 2010.
c. The Johnson County entries are not recurring – they are accrual true up entries. These are further detailed in OUCC 23-310 R2.
d. The accrual schedule is detailed in OUCC 23-310 R1. Kokomo has two surface water sludge lagoons (north and south). The south surface water lagoon was cleaned in May of 2008 and the north was completed in June of 2008 by Merrill Bros. at a total cost for both lagoons of $107,073.32. The lagoons are cleaned annually.

KOKOMO

e. The accrual schedule for Newburgh District ($119 per month) and Noblesville District ($416 per month) is detailed in OUCC 23-310 R1. The next scheduled waste disposal is in 2009, but has not occurred yet.
f. The accrual schedule is detailed in OUCC 23-310 R1. Northwest's Borman Park plant's two basins are cleaned annually.
In 2008 the North Basin was cleaned by Gullett Sanitation Services, Inc. for $195,385.95, by Microbac Laborator for $2,809.25, and Gary Sanitary District for $29,134.21 for a total of $227,329.41.
In 2008 the South Basin was cleaned by Gullett Sanitation Services, Inc. for $145,562.69, by Microbac Laborator for $1,641.80, and Gary Sanitary District for $10,107.79 for a total of $157,312.28.
The expenditures to the City of Chesterton (for Storm Water) and the additional expenditures to Gary Sanitary District (for Filter Backwash Water) are fees that are not part of the accrued sludge removal.
g. The increase to Gary Sanitary District is mainly the result of a rate increase from $3500/MG to $6500/MG.
h. The accrual schedule is detailed in OUCC 23-310 R1. The next scheduled waste disposal is in 2017.
i. The accrual schedule is detailed in OUCC 23-310 R1. The next scheduled waste disposal was in 2008, but has not occurred yet.
The payments to Jeffersonville Sewer Dept. are monthly Sewer and Drainage Charges and are not part of the accrued sludge removal.
j. These entries are for an accrual for services provided by Bowen for backwash tank repairs. The entries were reversed on 12/1/2008 and the actual amount from the invoice was posted on 12/17/2008 for $10,300.
k. The accrual for Wabash District in 2008 was $305 for Jan – Sept and $958 for Oct – Dec. The accrual schedule is detailed in OUCC 23-310 R1. Cleaning was completed in 2008 by Bastin Logan ($2469.50) and by Gullett Sanitation Services, Inc. (12/08 for $42,474.32)
l. The accrual schedule is detailed in OUCC 23-310 R1. The next scheduled waste disposal is in 2027.
m. The accrual schedule is detailed in OUCC 23-310 R1. The next scheduled waste disposal is in 2017.

Prepared By: Lew Keathley

Indiana-American Water Company
Accrued Waste Disposal (Includes Waste Disposal and Sludge Disposal)
Account Number 241210
As of 11/30/08

SLUDGE ACCRUAL

Company	Business Unit	Period	Amount	Months in period	Monthly Accrual	Expense Account	Months Accrued	At Month End: Total Accrued	Payments	Adjustments	Balance
Kokomo-North Lagoon-Sludge Accrual	101005	4/1/2007 - 3/31/2008	60,000.00	12	5,000.00	511100.13	20	(100,000.00)	35,691.11		(64,308.89)
Kokomo-South Lagoon-Sludge Accrual	101005	4/1/2007 - 3/31/2008	60,000.00	12	5,000.00	511100.13	20	(100,000.00)	35,691.11		(64,308.89)
Kokomo-Phillips Street-Sludge Accrual	101005	6/1/2007 5/31/2017	60,000.00	120	500.00	511100.13	18	(9,000.00)	35,691.11		26,691.11
									747.95		747.95
Total Kokomo			**180,000.00**		**10,500.00**			**(209,000.00)**	**107,821.27**	**-**	**(101,178.73)**
Wabash-Plant #1-Sludge Accrual	104505	3/1/1987 - 3/31/2008	47,800.00	492	100.00	511100.13	500	(49,808.00)			(49,808.00)
Wabash-Plant #2-NEW	104505	11/1/2007 11/30/2037	75,000.00	360	208.00	511100.13	13	(2,704.00)	2,469.50		(234.50)
Total Wabash			**122,800.00**		**308.00**			**(52,510.00)**	**2,469.50**		**(50,040.50)**
Warsaw- East Plant	104605	3/1/1997 - 3/31/2017	60,000.00	240	250.00	511100.13	141	(35,250.00)			(35,250.00)
Warsaw- West Plant	104605	3/1/1997 - 3/31/2022	60,000.00	300	200.00	511100.13	141	(28,200.00)			(28,200.00)
Total Warsaw			**120,000.00**		**450.00**			**(63,450.00)**	**-**		**(63,450.00)**
Crawfordville-Sludge Accrual	105005	3/1/1998 - 3/31/2028	80,000.00	360	222.00	511100.13	129	(28,638.00)			(28,638.00)
Total Crawfordsville			**80,000.00**		**222.00**			**(28,638.00)**	**-**	**-**	**(28,638.00)**
Johnson County-Sugar Creek 1-Sludge Accrual	105505	6/1/1997 - 5/30/2012	209,000.00	180	1,161.00	511100.13	138	(160,218.00)			(160,218.00)
Johnson County-Sugar Creek 2-Sludge Accrual	105505	6/1/1997 - 5/30/2012	99,000.00	180	550.00	511100.13	138	(75,900.00)			(75,900.00)
Johnson County-Webb-Sludge Accrual	105505	5/1/1990 - 5/30/2010	25,000.00	240	104.00	511100.13	223	(23,192.00)			(23,192.00)
Johnson County-Martin 1-Sludge Accrual	105505	12/1/2007 - 12/31/2017	84,000.00	121	772.00	511100.13	12	(9,324.00)			(9,324.00)
Johnson County-Martin 2-Sludge Accrual	105505	6/1/2000 - 5/30/2010	61,000.00	120	508.00	511100.13	102	(51,816.00)			(51,816.00)
Johnson County-Martin 3-Sludge Accrue	105505	5/1/1997 - 5/30/2017	33,000.00	240	138.00	511100.13	139	(19,182.00)			(19,182.00)
								1,060.77	3,906.66		4,967.43
True up Johnson County										1,060.77	1,060.77
Total Johnson County			**521,000.00**		**3,235.00**			**(338,571.23)**	**3,906.66**	**1,060.77**	**(333,603.80)**
Noblesville-North Lagoon-Sludge Accrual	108005	5/31/2000 - 5/31/2010	25,000.00	120	204.00	511100.13	102	(21,216.00)			(21,216.00)
Noblesville-South Lagoon-Sludge Accrual	108005	5/31/2000 - 5/31/2010	25,000.00	120	208.00	511100.13	102	(21,216.00)			(21,216.00)
Total Noblesville			**50,000.00**		**412.00**			**(42,432.00)**	**-**	**-**	**(42,432.00)**
Shelbyville - Blue River 1	106505	12/1/2007 - 12/31/2027	66,000.00	240	275.00	511100.13	12	(3,300.00)		(0.56)	(3,300.56)
Shelbyville - Blue River 2	106505	9/1/2007 5/30/2017	66,000.00	117	564.00	511100.14	15	(8,460.00)			(8,460.00)
									456.00		456.00
Total Shelbyville			**132,000.00**		**839.00**			**(11,760.00)**	**456.00**	**(0.56)**	**(11,304.56)**
Wabash Valley - Rat Area #1	107005	3/1/1997 - 3/31/2027	50,000.00	360	139.00	511100.13	141	(19,599.00)			(19,599.00)
Wabash Valley - Rat Area #2	107005	3/1/1997 - 3/31/2027	50,000.00	360	139.00	511100.13	141	(19,599.00)			(19,599.00)
Total Wabash Valley			**100,000.00**		**278.00**			**(39,198.00)**	**-**	**-**	**(39,198.00)**
Southern Indiana-Sludge Accrual	107505	7/1/2006 - 10/31/2008	10,000.00	28	357.00	511100.13	29	(10,353.00)			(10,353.00)
Total Southern Indiana			**10,000.00**		**357.00**			**(10,353.00)**	**-**	**-**	**(10,353.00)**
Newburgh-Sludge Accrual	109005	6/1/2002 - 5/31/2009	10,000.00	84	119.00	511100.13	78	(9,282.00)			(9,282.00)
											0.00
Total Newburgh			**10,000.00**		**119.00**			**(9,282.00)**	**-**	**-**	**(9,282.00)**
Northwest-Borman Park North-Sludge Accrual	109005	6/1/2006 - 3/1/2006	262,500.00	21	12,500.00	511100.13	16	(358,389.00)	227,329.41	43,559.59	(87,500.00)
Northwest-Borman Park South-Sludge Accrual	109005	8/1/2007 - 8/31/2008	162,500.00	13	12,500.00	511100.13	16	(200,000.00)	157,312.28	(32,312.28)	(75,000.00)
Northwest Ogden Dunes-Sludge Accrual	109005	12/1/2007 - 11/30/2012	300,000.00	60	5,000.00	511100.13	12	(60,000.00)			(60,000.00)
True up Northwest											0.00
Total Northwest			**725,000.00**		**30,000.00**			**(618,389.00)**	**384,641.69**	**11,247.31**	**(222,500.00)**
Total			**2,050,800.00**		**47,377.00**			**(1,423,583.23)**	**499,295.12**	**12,307.52**	**(911,980.59)**

Indiana American Water
American Water-Central Region
Sludge Accrual Analysis
As of December 31, 2007

District	Accrual			Dec P&L Impact			Recurring		
	Prior Schedule Cost	Curr Est Cost	Variance	True-up	Recurring	Total	Montly Accrual	ABP	Incr/(Decr)
Johnson County-Sugar Creek 1-Sludge Accrual	40,000	209,000	169,000	118,092	1,161	**119,253**	1,161	222	939
Johnson County-Sugar Creek 2-Sludge Accrual-	-	99,000	99,000	4,758	550	**5,308**	550	-	550
Johnson County-Webb-Sludge Accrual	10,000	25,000	15,000	13,040	104	**13,144**	104	42	62
Johnson County-Marlin 1-Sludge Accrual	10,000	94,000	84,000	80,241	777	**81,018**	777	83	694
Johnson County-Marlin 2-Sludge Accrual	10,000	61,000	51,000	38,187	508	**38,675**	508	83	425
Johnson County-Marlin 3-Sludge Accrual	10,000	33,000	23,000	12,150	138	**12,288**	138	42	96
Total Johnson County	80,000	521,000	441,000	266,448	3,238	269,686	3,238	472	2,766

No. OUCC 20-277

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

Date Requested: 10/06/09

Information Requested:

Please describe and explain in detail any deferred maintenance expenses being amortized for the Mooresville, Warsaw, and West Lafayette districts including the exact nature of the expenditures being amortized and what amortization period is being used.

Requested By: Daniel M. Le Vay, OUCC -- 317-233-3236 – dlevay@oucc.in.gov and infomgt@oucc.in.gov

Information Provided:

The deferred maintenance expense is for tank painting charges that were formerly United Water properties.

Description	Amortization Period		
Warsaw			
Winona	9/1/1994	-	8/31/2009
West Tank	7/1/1998	-	6/30/2013
West Lafayette			
Barbarry	7/1/1998	-	6/30/2013
Mooresville			
Morningstar	9/1/1994	-	8/31/2009

Prepared By: Peter Thakadiyil

No. OUCC 18-247

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

Date Requested: 10/02/09

Information Requested:

Please provide Indiana-American's annual legal expense for each of the calendar years for the period 1999 – 2005. (Note: Legal expense does not include rate case expense.)

Requested By: Daniel M. Le Vay, OUCC -- 317-233-3236 – dlevay@oucc.in.gov and infomgt@oucc.in.gov

Information Provided:

The annual legal expense for the calendar years 1999-2005 is below.

Year	Amount
1999	$ 79,499
2000	$138,989
2001	$208,312
2002	$221,848
2003	$410,460
2004	$382,287
2005	$333,768

Prepared By: Lew Keathley

No. OUCC 18-248

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

Date Requested: 10/02/09

Information Requested:

A review of Indiana-American's general ledger revealed the following entry:

District	District Name	Object	Account Description	Document #	GL Date	Amount	Explanation	Remark
1001	IN-Corp	575000	Misc Oper AG	30821251	12/01/07	#########	ADJ Capital OH - Nov 2007	Cap OH Adj Nov07

This is the only entry during the test year in the amount of $100,000.00 exactly. This appears to be the source of the adjustment to miscellaneous expenses on Exhibit GMV-4, Schedule 8, line 25 (Support Schedule 8k). Is this the entry referred to in the Miscellaneous Expense Adjustment on line 25? If the above entry is not the entry referred to in the adjustment, please provide the correct entry details. If it is the correct entry, please explain why the adjustment isn't a reduction to operating expenses since the entry above is a debit to operating expenses.

Requested By: Daniel M. Le Vay, OUCC -- 317-233-3236 – dlevay@oucc.in.gov and infomgt@oucc.in.gov

Information Provided:

The original debit entry dated December 1, 2007 shown above is correct and represents a reversal of a credit entry in the same amount posted on November 30, 2007. You are correct in your assessment that this should have been a reduction to test year operating expenses.

Prepared By: Tim Schiller

Form IT-20
State Form 44275
(R5/ 8-06)

Indiana Department of Revenue

Indiana Corporate Adjusted Gross Income Tax Return

For Calendar Year Ending December 31, 2006 or Other Tax Year
Beginning AA ____/____/____ 2006 and Ending BB ____/____/____

(Do not write above) Page 1

Check box if name changed. B1 ☐

Name of Corporation B	Federal Identification Number A
Number and Street C	Indiana County or O.D.S. D / Principal Business Activity Code H
City E / State F / ZIP code G	Telephone Number I( )

J. Check all boxes that apply: 1 ☐ Initial Return 2 ☐ Final Return 3 ☐ In Bankruptcy 4 ☐ Insurance Co. 5 ☐ Farmer's Cooperative

K. Date of incorporation J ____ in the state of 2 ____

L. State of commercial domicile ____

M. Year of initial Indiana return ____

N. Location of records if different from above address:

O. Check box if the corporation paid any quarterly estimated tax using different Federal Identification numbers ☐ *(List on Schedule H any other Federal Identification numbers used to make payments.)*

P. Check box if you file federal Form 1120 on a consolidated basis. ☐

Q. If filing on a unitary basis, are there any material changes in circumstances since the last petition was filed? ..... 1 Yes 2 No

R. Is 80% or more of your gross income derived from making, acquiring, selling or servicing loans or extensions of credit? ..... 1 Yes 2 No *(If yes, do not file Form IT-20. You must file Form FIT-20.)*

S. Is this a consolidated return for adjusted gross income tax? 1 Yes 2 No *(If yes, complete consolidated listing on Sch. 8-D.)*

T. Is this return filed on a combined unitary basis? ..... 1 Yes 2 No *(If yes, include unitary apportionment addendum.)*

U. In determining taxable income did you deduct any intangible expenses or directly related intangible interest expenses paid to 50% owned affiliates? ..... 1 Yes 2 No

V. Indicate if a federal extension of time to file return was filed. *(If yes, attach extension to return.)* ..... 1 Yes 2 No

Enter federal electronic confirmation number: 3 ____

Computation of Adjusted Gross Income Tax

1.	Federal taxable income (before federal net operating loss deduction and special deductions)		1
2.	Net qualifying dividends deduction from federal Schedule C, Form 1120	2	
3.	Subtract line 2 from line 1		3
	Modifications for Adjusted Gross Income		
4.	Add back: All state income taxes based on or measured by income	4	
5.	Add back: All charitable contributions (IRC Section 170)	5	
6a.	Add back: Domestic production activities deduction (IRC Section 199)	6a	
	The following adjustment applies to short tax years and fiscal years that begin on or after July 1, 2006.		
6b.	Add back: Intangible expenses and any directly related intangible interest expenses used to reduce IRC Section 63 taxable income to the extent that the deduction is not allowed under IC 6-3-2-20(b), from Part 3(b) of Schedule PIC. *(Complete Schedule PIC on page 4 to make a declaration if you meet any of the exceptions to the requirement to add back deductions for intangible expenses.)*	6b	
7.	Add or subtract: (Explain on Schedule H):		
	(a) Net bonus depreciation allowance	7a	
	(b) Excess IRC Section 179 deduction	7b	
8.	Deduct: Interest on U.S. government obligations less related expenses	8	
9.	Deduct: Foreign gross up (IRC Section 78). Attach federal Form 1118	9	
10.	Subtotal (Add lines 3 through 6b, plus result from lines 7a and 7b, subtract lines 8 and 9)		10
	Other Adjustments		
11.	Foreign Source Dividends (from worksheet on page 4) and other adjustments. Enter deductions in <brackets>		11
12.	Subtotal of income with adjustments (add lines 10 and 11)		12
13.	Deduct: All source nonbusiness income or (loss) and non-unitary partnership distributions from IT-20 Schedule F, column C, line (10)		13
14.	Taxable business income: Subtract line 13 from line 12		14
	Apportionment of Income for Entity with Multi-state Activities		
15.	Check one of the following apportionment methods used, attach completed schedule and enter percentage on line 15d.		
	15a ☐ Schedule E, from line 4c		
	15b ☐ Schedule E-7, from line 30 (for interstate transportation)		
	15c ☐ Other approved method (including domestic insurance companies)		
15d.	Enter Indiana apportionment percentage, if applicable (round percent to two decimals)		15d ___.___ %
16.	Indiana apportioned business income: Multiply line 14 by percent on line 15d. *If apportionment of income is not applicable, enter the total amount from line 14.*		16
	Add Allocated and Previously Apportioned Income to Indiana		
17.	Enter Indiana nonbusiness income or (loss) and Indiana non-unitary partnership income or (loss) from IT-20 Schedule F, column D, line (11)		17
18.	Indiana adjusted gross income before net operating loss deduction: Add lines 16 and 17		18
	Deduct from Indiana Adjusted Gross Income		
19.	Indiana net operating loss deduction. See instructions. Enter as a positive amount from column (4) of revised Schedule IT-20NOL(s) for each loss year		19
20.	Taxable adjusted gross income. Subtract line 19 from line 18. Enter here. Carry positive result to line 21 on page 2 of return		20

2006 IT-20

VN

IT-20 **2006 Indiana Corporate Adjusted Gross Income Tax Return**

Tax Calculation

21. Enter amount of Indiana adjusted gross income subject to tax from line 20		21	
22. Indiana adjusted gross income tax: Multiply line 21 by 8.5% (0.085). Result may not be less than zero ▶		22	
Note: If using alternate tax rate calculation, attach completed Schedule M from page 20 and check box. 22b ☐			
23. Sales/use tax due from worksheet on page 19		23	

Nonrefundable Tax Liability Credits (Attach all supporting documentation)

24. College and University Contribution Credit (CC-20) page 4 of return.... a.(807)	24b		
25. Indiana Research Expense Tax Credit (IT-20REC)..... a.(822)	25b		
26. Enterprise Zone Employment Expense Tax Credit (EZ 2) ..... a.(812)	26b		
27. Enterprise Zone Loan Interest Tax Credit (LIC) ..... a.(814)	27b		

Other Tax Liability Credits

28. Enter name of credit _____ Code No. a. ____	28b		
29. Enter name of credit _____ Code No. a. ____	29b		
30. Enter name of credit _____ Code No. a. ____	30b		
31. Total of nonrefundable tax liability credits (Add lines 24b through 30b. Sum of credits applied may not exceed line 22.)		31	
32. Total taxes due: Add lines 22 and 23, subtract line 31. (Cannot be less than zero)		32	

Credit for Estimated Tax and Other Payments

33. Total quarterly estimated income tax paid (Itemize quarterly IT-6/EFT payments below.) Qtr1_____ Qtr 2_____ Qtr 3 _____Qtr 4_____	33		
34. Enter overpayment credit from tax year ending $_{a}$ _____	34		
35. Enter this year's extension payment	35		
36. Other Payments/EDGE credit (Attach supporting evidence.)	36		
37. Total payments and credits: Add lines 33 through 36		37	

Balance of Tax Due or Overpayment

38. Balance of Tax Due: If line 32 is greater than line 37, enter the difference as the tax balance due		38	
39. Penalty for Underpayment of Income Tax from attached Schedule IT-2220		39	
40. Interest: If payment is made after the original due date, compute interest. (Contact the Department for current interest rate.)		40	
41. Late Penalty: If paying late enter 10% of line 38; see instructions. If lines 22 and 23 are zero enter $10 per day filed past due date, see instructions		41	
42. Total Amount Owed: Add lines 38 through 41. Make check payable to Indiana Department of Revenue ..... Pay in U.S. funds ▶		42	
43. Overpayment: If sum of lines 32, 39 and 41 is less than line 37, enter the difference as an overpayment	43		
44. Refund: Enter portion of line 43 to be refunded	44		
45. Overpayment Credit: Amount of line 43 less line 44 to be applied to the following year's estimated tax account		45	

Certification of Signatures and Authorization Section

I authorize the Department to discuss my return with my tax preparer. CC ☐ Yes

DD

For Department Use

▶ *Under penalties of perjury, I declare I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.*

Company's e-mail address EE

Signature of Corporate Officer	Date	Print or Type Name of Corporate Officer	Title
		LL	MM
Print or Type Paid Preparer's Name		Preparer's FID, SSN, or PTIN Number	Check One:
FF		NN	OO 1☐ Federal I.D. Number 2☐ Social Security Number 3☐ PTIN Number
Street Address		Preparer's Daytime Telephone Number	
GG		PP	
City	State / ZIP+4	Preparer's Signature	
HH	II / JJ		

Please mail forms to : **Indiana Department of Revenue, 100 N. Senate Ave., Indianapolis, IN 46204-2253.**

TESTIMONY OF HAROLD H. RICEMAN
CAUSE NO. 43680
INDIANA-AMERICAN WATER COMPANY, INC.

Introduction

Q: Please state your name and business address.

A: My name is Harold H. Riceman, and my business address is 115 W. Washington St., Suite 1500 South, Indianapolis, Indiana 46204

Q: By whom are you employed and in what capacity?

A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as a Utility Analyst I in the Water/Wastewater Division.

Q: **Please describe your background and experience.**

A: I graduated from Butler University in Indianapolis, Indiana in 1968, with a Bachelor of Science degree in accounting. In 1968 I accepted a position with Citizens Gas & Coke Utility as a Junior Accountant. I held accounting positions in both the Property Records and General Ledger sections of that utility, retiring as a Systems Applications Coordinator in 2001. In 2004 I accepted an accounting position with the State of Indiana's Family and Social Services Administration. In 2006 I accepted a Utility Analyst position with the Indiana Office of Utility Consumer Counselor. Since joining the OUCC I attended the NARUC Eastern Utility Rate School in Clearwater Beach, Florida.

Q: Have you testified previously before the Indiana Utility Regulatory Commission ("IURC" or "Commission")?

A: Yes.

Q: What is the purpose of your testimony?

A: My testimony supports adjustments reducing Petitioner's proposed increases to labor expense, group insurance expense, 401K expense, chemical expense and payroll tax expense.

Q: What have you done to prepare your testimony?

A: I read the testimony and reviewed the exhibits of Petitioner's accounting witnesses Gary M. VerDouw and Peter J. Thakadiyil. I drafted data request questions and reviewed Petitioner's responses. I reviewed portions of testimony in Petitioner's previous rate case (Cause No. 43187). I had several conversations with Mr. VerDouw and Mr. Thakadiyil during the OUCC's onsite review of Petitioner's books and records (August 3-4, 2009), and participated in case-team discussions with various OUCC technical analysts and agency leadership.

Q: Are you sponsoring any schedules or attachments?

A: Yes, I am sponsoring two (2) accounting schedules and ten (10) attachments:

Schedule 6 – Expense Adjustments

Schedule 7 – Tax Adjustments

Attachment HHR 1 – Informal Data Request Response August 26, 2009

Attachment HHR 2 – Data Request Response No. OUCC 03-038

Attachment HHR 3 – *Pro Forma* Labor Adjustment Comparison

Attachment HHR 4 – Reduction Of Petitioner's Labor Related Adjustments

Attachment HHR 5 – Data Request Response No. OUCC 05-056

Attachment HHR 6 – Data Request Response No. OUCC 09-121

Attachment HHR 7 – Data Request Response No. OUCC 05-055

Attachment HHR 8 – Horizon BlueCross/BlueShield Group Insurance Premium Stmts.

Attachment HHR 9 – Group Insurance Adjustment

Attachment HHR10– Payroll Tax Adjustment

Attachment HHR11– Chemical Expense Adjustment

LABOR EXPENSE
OUCC Schedule 6, Adjustment 1

Q: Please describe Petitioner's proposed labor expense increase.

A: Petitioner proposes *pro forma* labor expense of $17,220,687. This is a $3,804,792 (28.4%) increase above its $13,415,895 test year labor expense. Petitioner proposes an increase in its labor expense in three categories: 1) Operations and Maintenance "O&M" Labor, 2) Incentive Pay, and 3) Overtime Pay.

Q: Do you agree with Petitioner's proposed adjustment?

A: No. I calculated *pro forma* labor expense using actual employee levels as of June 30, 2009 provided by Petitioner (Attachment HHR 1). I used these levels because Petitioner has not filled many of the 39 new positions ("NEW1-39") as designated by Indiana American) included in its *pro forma* labor expense adjustment. Additionally, Petitioner has not filled all of the temporary positions ("SummerTemp1-18") as designated by Indiana American) included in *pro forma* labor expense. I propose reducing Petitioner's requested increase as follows:

a. O&M Labor (Excluding Incentive Pay and Overtime)	$1,142,230 less than Petitioner
b. Incentive Pay	316,075 less than Petitioner
c. Overtime Pay	63,402 less than Petitioner

A discussion of each of these elements follows. Reducing Petitioner's request by these three adjustments ($1,521,707 total) produces OUCC's recommended *pro forma* labor expense adjustment of $2,283,083 (Attachment HHR 3).

O&M Labor (Excluding Incentive Pay and Overtime)

Q: Please describe Petitioner's proposed *pro forma* O&M labor expense (excluding incentive pay and overtime).

A: Petitioner's proposes *pro forma* O&M labor expense of $15,471,420.

Q: What staffing levels did Petitioner use to determine its *pro forma* labor expense adjustment?

A: Petitioner assumed 383 full time associates and 18 temporary associates (Attachment HHR 2). (Temporary positions were not included in Petitioner's last rate case.)

Q: Do you agree with Petitioner's proposed staffing levels?

A: No. My staffing levels are based on the number of full time and temporary associates as of June 30, 2009 in worksheets provided to me by email from Mr. Verdouw on August 26, 2009 (Attachment HHR 1). I reduced or increased Petitioner's *pro forma* employee full time and temporary employee count (Attachment HHR 2) based on information provided in three separate data requests (Attachments HHR 5, HHR 6 and HHR 7).

Q: How did you calculate the labor expense reduction associated with your proposed staffing levels?

A: I began with Petitioner's 383 *pro forma* full time and 18 part time employees and the associated $15,471,420 *pro forma* O&M labor expense (Attachment HHR 2). As of June 30, 2009, nine of these employees left the company (Attachment HHR 5). Five of those positions were filled internally, and therefore, I removed those O&M labor dollars from *pro forma* expense. As of June 30, 2009, seven new employees were hired and I added to

pro forma expense the O&M labor dollars associated with those positions (Attachment HHR 6). As of June 30, 2009, 32 of the 39 "NEW" employee positions were either not filled or they were filled internally. Therefore, I removed from *pro forma* expense those O&M labor dollars associated with the 32 positions. (Attachment HHR 7). As of June 30, 2009, six of the part time employee positions were not filled (Attachment HHR 1). Therefore I removed those O&M labor dollars from *pro forma* expense. The result was a decrease of $1,142,230 to Petitioner's O&M labor expense (Attachment HHR 4). Therefore, my pro forma O&M labor expense is $14,329,190, and assumes 353 full time and 12 temporary associates.

Incentive Pay

Q: Please describe Petitioner's requested incentive pay expense increase.

A: Petitioner proposes pro-forma incentive pay expense of $808,400. Petitioner assumed all eligible employees will receive a 100% payout of the available incentive.

Q: Do you agree with Petitioner's proposed adjustment?

A: No. Using the same staffing levels that I used for calculating O&M labor expense, I calculated *pro forma* incentive pay expense of $666,836 which is a $141,564 decrease to Petitioner's proposed adjustment of $808,400 (Attachment HHR 4).

Q: Why did you further reduce Petitioner's proposed adjustment?

A: Petitioner's adjustment assumes it will pay out 100% of the available incentive. However, based on Petitioner's past practices, this assumption is not well founded. Petitioner's historical payout data for years 2007, 2008 and 2009 indicates actual annual incentive payout percentages averaged 73.83%:

2007: 83.96%
2008: 63.87%
2009: 73.67%
Avg: 73.83%

Multiplying my *pro forma* incentive pay adjustment of $666,836 times the three year average payout of 73.83% yields a pro forma adjustment of $492,325 (Attachment HHR 3).

Overtime

Q: Please describe Petitioner's proposed overtime expense adjustment.

A: Petitioner proposes pro-forma overtime expense of $878,936.

Q: Do you agree with Petitioner's proposed adjustment?

A: No. Petitioner's *pro forma* overtime expense was 5.41% of total O&M labor of $16,250,034. Using this same percentage times my total O&M labor expense of $15,077,840, I calculated overtime of $815,534 (5.41% x $15,077,840), and reduced Petitioner's adjustment by $63,402 (Attachment HHR 3).

GROUP INSURANCE
OUCC Schedule 6, Adjustment 2

Q: Please describe Petitioner's group insurance expense adjustment.

A: Petitioner proposes a group insurance expense increase of $1,513,905. That amount is divided into two components (1) health insurance coverage ($677,721) and (2) other post employment benefits ($836,184). I will address only the health insurance adjustment. OUCC witness Margaret Stull will discuss the other post employment benefits adjustment.

Q: Do you agree with Petitioner's proposed adjustment?

A: No. Petitioner's health insurance rates have remained virtually unchanged since January 2007 (Attachment HHR 8). I concluded that the number of employees participating in the various health insurance components (medical, dental, prescriptions, life insurance and disability) was the driver of higher costs. Comparing the Horizon BlueCross/BlueShield premium statement for Dec. 2007 ($333,696) to the premium statement for November, 2008 ($345,279) results in an increase of 3.471% (($345,279 – 333,696)/333,696). I then multiplied this percentage times test year health insurance expense of $2,669,223 to arrive at my adjustment of $92,649 (Attachment HHR 9).

CHEMICAL EXPENSE
OUCC Schedule 6, Adjustment 6

Q: Please describe Petitioner's *pro forma* chemical expense adjustment.

A: Petitioner proposes a *pro forma* chemical expense of $3,184,775. This amount is an increase of $1,484,748 (87.3%) over test year chemical expense of $1,700,027.

Q: Do you agree with Petitioner's proposed adjustment?

A: No. Petitioner's response to Data Request No. OUCC 21-300 (Attachment HHR 11) provides the basis for my adjustment. The response indicates August 2009 year-to-date chemical expense is $1,507,481, compared to August 2008 year-to-date chemical expense of $1,128,608. Assuming essentially the same consumption, a comparison of these numbers indicates that chemical expense increased 33.57%. I multiplied this percentage increase times test year chemical expense to yield my *pro forma* chemical expense adjustment of $570,699 ($1,700,027 x 33.57%).

MISCELLANEOUS EXPENSE
401K EXPENSE
OUCC Schedule 6, Adjustment 15

Q: Please describe Petitioner's requested 401K expense increase.

A: Petitioner proposes *pro forma* 401K expense of $286,256. This is an increase of $50,717 (21.5%) over test year 401K expense of $235,539.

Q: Do you agree with Petitioner's proposed adjustment?

A: No. Using the same staffing levels that I used for calculating O&M labor, and incentive pay expenses, I calculated a $24,665 decrease to Petitioner's proposed adjustment (Attachment HHR 4). This calculation results in my recommended increase of $26,052 over test year expense.

MISCELLANEOUS EXPENSE
DEFINED CONTRIBUTION PLAN EXPENSE
OUCC Schedule 6, Adjustment 15

Q: Please describe Petitioner's requested defined contribution plan expense increase.

A: Petitioner proposes *pro forma* defined contribution plan expense of $226,055, which is an increase of $61,060 (37.0%) over test year defined contribution expense of $164,995.

Q: Do you agree with Petitioner's proposed adjustment?

A: No. Using the same staffing levels I used for calculating O&M labor, incentive pay, and 401K expenses, I calculated a $49,057 decrease to Petitioner's proposed adjustment (Attachment HHR 4). This calculation results in my recommended increase of $12,003 over test year expense.

GENERAL TAX EXPENSE
PAYROLL TAX EXPENSE
OUCC Schedule 7, Adjustment 2

Q: Please describe Petitioner's requested payroll tax expense increase.

A: Petitioner proposes payroll tax expense of $1,300,704, which is an increase of $223,069 (20.7%) over test year payroll tax expense of $1,077,635.

Q: Do you agree with Petitioner's proposed adjustment?

A: No. Using the same staffing levels that I used for calculating the O&M labor, incentive pay, 401K and defined contribution plan expenses, I calculated a $91,761 decrease to Petitioner's proposed adjustment (Attachment HHR 4). Additionally, since my overtime expense was less than Petitioner's, my payroll tax calculation on overtime pay was $62,388, compared to Petitioner's amount of $67,239, which produces an additional decrease of $4,851 to Petitioner's adjustment (Attachment HHR 10). The result is a total decrease of $96,612 to Petitioner's adjustment, which results in my recommended increase of $126,457 over test year expense.

Q: Does this conclude your prefiled testimony?

A: Yes.

AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.

Harold H. Riceman

By: Harold H. Riceman
Indiana Office of
Utility Consumer Counselor

10/23/09

Date

Riceman, Harold

From: Gary.Verdouw@amwater.com
Sent: Wednesday, August 26, 2009 6:31 PM
To: Riceman, Harold
Cc: Peter.Thakadiyil@amwater.com
Subject: Re: FW: Labor data request
Attachments: OUCC 03-039-R1 6-2009.xlsx

Hi Hal,

As requested, enclosed is the update of this schedule to reflect the first six months of 2009.

Please contact either myself or Pete Thakadiyil should you have any questions.

Thanks, and have a great evening!

Regards,

Gary

Gary M. VerDouw
Manager of Rates and Regulation
American Water Company
727 Craig Road
Saint Louis, MO 63141
314-996-2398 (Office); 314-304-8251 (Blackberry)
Gary.VerDouw@amwater.com

"Riceman, Harold" <hriceman@oucc.IN.gov>

08/19/2009 07:07 AM

To <gary.verdouw@amwater.com>
cc
Subject FW: Labor data request

I apologize for any confusion, I wanted this for the period Jan.'09 – June '09. Thanks

From: Riceman, Harold
Sent: Monday, August 17, 2009 9:48 AM
To: 'gary.verdouw@amwater.com'
Subject: Labor data request

Gary, can you prepare a schedule similar to the one attached as of 6/30/09?[attachment "OUCC 03-039-R1 11-2008 (2).xlsx" deleted by Gary M VerDouw/SERVCO/AWWSC]

Indiana American Water
Cause No. 43680
January 2009 - June 2009
Labor

Employee #	District	District Name	Job Title	Hourly Rate	Salary	Union / NU	Hours	AIP	Shift / Premium	Gross Labor	O&M Labor	O&M Shift / Premium
10000092	1065	IN-Shelbyville	Serviceman/Person	22.120	46,187	U	1,105		-	26,607	22,669	-
10000093	1070	IN-Wabash Valley	Production Technician	21.550	44,996	U	1,056		-	22,738	22,738	-
10000096	1040	IN-Summitville	Work Coordinator	22.430	46,834	U	1,269		-	32,214	26,797	-
10000098	1015	IN-Muncie Water	Supt Opns I	39.062	81,561	N	1,040	9,597	-	49,586	39,589	-
10000099	1070	IN-Wabash Valley	Production Technician	21.550	44,996	U	1,053		-	22,508	22,508	-
10000101	1010	IN-Kokomo	Meter Reader	20.520	42,846	U	1,117		175	23,878	22,966	167
10000103	1070	IN-Wabash Valley	Production Technician	21.550	44,996	U	1,143		-	25,384	25,034	-
10000104	1070	IN-Wabash Valley	Clerk General Service (N)	16.066	33,546	N	1,040		-	16,484	3,297	-
10000105	1015	IN-Muncie Water	Customer Service Technician	20.860	43,556	U	1,333		225	31,311	31,311	225
10000106	1075	IN-Southern Indiana	Operator	21.640	45,184	U	1,063		-	24,556	24,410	-
10000107	1070	IN-Wabash Valley	Utility Technician	20.460	42,720	U	1,082		-	22,251	1,273	-
10000109	1015	IN-Muncie Water	Meter Maintenance & Relief	20.910	43,660	U	1,040		-	21,240	21,240	-
10000111	1015	IN-Muncie Water	Supvr Opns I	33.259	69,445	N	1,040	3,374	-	37,461	28,939	-
10000113	1015	IN-Muncie Water	Meter Reader	20.690	43,201	U	1,046		-	21,190	21,190	-
10000115	1070	IN-Wabash Valley	Utility Technician	20.460	42,720	U	1,079		-	22,173	11,354	-
10000116	1070	IN-Wabash Valley	Production Technician	21.550	44,996	U	1,076		-	24,010	24,010	-
10000117	1070	IN-Wabash Valley	Utility Technician	20.460	42,720	U	1,068		-	21,843	8,916	-
10000118	1015	IN-Muncie Water	Customer Service Technician&Re	20.860	43,556	U	1,048		-	21,352	21,352	-
10000119	1015	IN-Muncie Water	Meter Reader	20.690	43,201	U	1,045		-	21,037	21,037	-
10000120	1070	IN-Wabash Valley	Meter Technician	20.460	42,720	U	1,121		-	23,376	2,335	-
10000123	1015	IN-Muncie Water	Operator	21.010	43,869	U	1,197		321	27,239	27,239	321
10000124	1015	IN-Muncie Water	Sr. Utility Specialist	19.900	41,551	U	1,149		-	23,443	21,366	-
10000130	1025	IN-Richmond	Secretary (N)	18.250	38,106	N	1,073		-	19,600	14,708	-
10000139	1060	IN-Noblesville	Clerk General Service (N)	15.786	32,961	N	1,040		-	16,197	11,867	-
10000145	1055	IN-Johnson County	Foreman A	23.210	48,462	U	439		-	16,926	12,940	-
10000150	1025	IN-Richmond	Maintenance	24.381	50,908	N	400		-	9,362	9,362	-
10000154	1080	IN-Newburgh	Serviceman/Person	22.120	46,187	U	1,080		-	25,423	24,737	-
10000156	1025	IN-Richmond	Meter Reader	24.245	50,624	N	1,053		-	25,327	23,077	-
10000157	1045	IN-Wabash	Serviceman/Person	22.120	46,187	U	1,098		-	24,996	23,950	-
10000159	1045	IN-Wabash	Fitter	21.470	44,829	U	1,174		-	27,974	23,326	-
10000162	1065	IN-Shelbyville	Clerk Admin (N)	15.660	32,698	N	1,040		-	16,060	10,251	-
10000163	1015	IN-Muncie Water	Customer Service Technician&Re	20.860	43,556	U	1,446	6	-	35,157	35,157	-
10000166	1055	IN-Johnson County	Fitter	21.470	44,829	U	1,041		-	22,392	15,221	-
10000173	1070	IN-Wabash Valley	Supt Production	41.736	87,145	N	1,040	9,938	-	53,713	45,158	-
10000174	1025	IN-Richmond	Meter Reader	23.186	48,412	N	1,107		-	26,098	21,149	-
10000175	1075	IN-Southern Indiana	Serviceman/Person	22.120	46,187	U	1,120		-	25,698	21,818	-
10000176	1075	IN-Southern Indiana	Meter Reader	21.000	43,848	U	1,040		-	20,853	19,646	-
10000182	1070	IN-Wabash Valley	Equipment Operator/Foreman	21.550	44,996	U	1,191		-	27,052	10,085	-
10000184	1075	IN-Southern Indiana	Foreman A	23.210	48,462	U	1,161		-	28,657	20,783	-
10000186	1070	IN-Wabash Valley	Supt Opns I	35.216	73,531	N	1,040	6,978	-	43,392	34,538	-
10000187	1070	IN-Wabash Valley	Admin Asst (N)	21.875	45,675	N	1,040		-	23,148	17,532	-
10000192	1001	IN-Corporate	Supvr Wtr Qlty Envrn Cmpl	33.792	70,558	N	1,040	5,636	-	40,007	38,289	-
10000193	1025	IN-Richmond	Foreman	25.771	53,810	N	1,090		-	28,345	25,764	-
10000199	1025	IN-Richmond	Supt Opns I	37.672	78,659	N	1,008	9,056	-	46,762	37,335	-
10000200	1015	IN-Muncie Water	Clerk III	18.722	39,092	N	1,217		-	24,091	18,073	-
10000205	1001	IN-Corporate	Dir Operations State	58.532	122,215	N	1,040	14,987	-	75,041	49,694	-
10000207	1001	IN-Corporate	Supvr Wtr Qlty Envrn Cmpl	36.188	75,561	N	1,040	6,087	-	43,217	41,360	-
10000208	1060	IN-Noblesville	Supt Opns II	35.492	74,107	N	1,040	5,849	-	42,224	32,374	-
10000210	1001	IN-Corporate	Admin Asst (N)	21.875	45,675	N	1,082		-	24,304	683	-
10000226	1001	IN-Corporate	Sr CAD Tech (N)	25.384	53,002	N	1,147		-	30,038	-	-
10000243	1025	IN-Richmond	Supvr Opns I	33.364	69,664	N	320	5,718	-	16,395	13,968	-
10000245	1001	IN-Corporate	Mgr Engineering	59.548	124,336	N	1,040	17,050	-	78,148	17,050	-
10000248	1085	IN-Seymour	Customer Service Technician	20.510	42,825	U	1,066		270	22,836	22,228	262

HHR ATTACHMENT 1
CAUSE NO. 43680
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Indiana American Water
Cause No. 43680
January 2009 - June 2009
Labor

Employee #	District	District Name	Job Title	Hourly Rate	Salary	Union / NU	Hours	AIP	Shift / Premium	Gross Labor	O&M Labor	O&M Shift / Premium
10000251	1001	IN-Corporate	Supvr Business Process	33.569	70,092	N	1,040	5,579	-	39,724	32,895	-
10000259	1015	IN-Muncie Water	Customer Service Technician&Re	20.860	43,556	U	1,059		160	21,681	21,499	159
10000854	1070	IN-Wabash Valley	Utility Technician	20.460	42,720	U	1,097		-	22,745	9,170	-
10000859	1045	IN-Wabash	Fitter	21.470	44,829	U	1,130		-	26,447	23,190	-
10001414	1055	IN-Johnson County	Supvr Opns I	30.152	62,957	N	1,040	4,949	-	35,795	22,386	-
10001651	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.600	53,453	U	1,066		-	25,734	18,827	-
10001976	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.600	53,453	U	1,044		-	26,229	19,535	-
10001988	1090	IN-Northwest Indiana	Operator/Maintainer WTS	28.260	59,007	U	1,150		230	34,045	34,045	230
10002131	1090	IN-Northwest Indiana	Plant Mechanic	28.260	59,007	U	1,050		3	29,186	29,186	3
10002134	1090	IN-Northwest Indiana	Field Service Rep Class AA	25.320	52,868	U	1,070		-	26,858	21,694	-
10002518	1055	IN-Johnson County	Coord Construction (N)	18.680	39,004	N	1,043		-	19,145	-	-
10003030	1055	IN-Johnson County	Serviceman/Person	20.120	42,011	U	1,045		-	20,440	14,257	-
10004606	1070	IN-Wabash Valley	Meter Technician	20.460	42,720	U	1,040		-	20,944	1,302	-
10004607	1070	IN-Wabash Valley	Meter Technician	20.460	42,720	U	1,043		-	21,020	20,137	-
10007147	1060	IN-Noblesville	Local Representative - Class 1	23.240	48,525	U	1,115		-	27,989	25,462	-
10007660	1090	IN-Northwest Indiana	Street Repair Crew Leader	24.260	50,655	U	1,163		-	30,246	19,035	-
10007740	1090	IN-Northwest Indiana	MPG (51358Q)	24.080	50,279	U	1,059		-	25,933	11,665	-
10007788	1090	IN-Northwest Indiana	Supt Production	39.356	82,175	N	1,040	8,670	-	49,005	46,989	-
10007789	1001	IN-Corporate	Dir Production (Large)	60.211	125,721	N	1,040	19,626	-	81,336	58,518	-
10007794	1090	IN-Northwest Indiana	Engineering Aide	24.250	50,634	U	1,040		-	25,220	-	-
10007801	1090	IN-Northwest Indiana	Supvr Opns I	30.963	64,651	N	1,040	5,102	-	36,836	17,796	-
10007803	1001	IN-Corporate	Sr Engr	50.826	106,125	N	1,040	12,594	-	64,743	12,594	-
10007805	1090	IN-Northwest Indiana	Supt Opns I	39.413	82,294	N	1,040	9,197	-	49,592	41,513	-
10007807	1090	IN-Northwest Indiana	Supvr Opns I	34.340	71,702	N	1,040	5,555	-	40,750	12,594	-
10008046	1075	IN-Southern Indiana	Serviceman/Person	22.120	46,187	U	1,138		-	26,416	25,553	-
10008130	1090	IN-Northwest Indiana	Admin Asst (N)	21.404	44,692	N	1,040		-	21,937	20,836	-
10008143	1090	IN-Northwest Indiana	Supvr Opns I	30.222	63,104	N	1,040	4,925	-	35,899	8,021	-
10008171	1090	IN-Northwest Indiana	Clerk III	17.673	36,901	N	1,040		-	18,132	13,960	-
10008197	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.600	53,453	U	1,043		-	24,179	23,729	-
10008198	1090	IN-Northwest Indiana	Pipe Mechanic Crew Leader	27.930	58,318	U	1,211		3	35,383	10,724	-
10008199	1090	IN-Northwest Indiana	Utility Worker	22.310	46,583	U	1,136		-	26,504	26,504	-
10008200	1090	IN-Northwest Indiana	Field Service Rep Class AA	25.320	52,868	U	1,040		-	26,054	23,859	-
10008205	1090	IN-Northwest Indiana	Field Service Rep Class AA	25.320	52,868	U	1,052		-	25,722	16,671	-
10008206	1090	IN-Northwest Indiana	Plant Mechanic	28.260	59,007	U	1,069		7	30,687	30,687	7
10008207	1090	IN-Northwest Indiana	Field Service Rep Class AA	25.320	52,868	U	1,040		-	25,067	17,481	-
10008209	1090	IN-Northwest Indiana	Plant Mechanic	28.260	59,007	U	1,080		10	31,265	31,096	10
10008212	1090	IN-Northwest Indiana	Plant Mechanic	28.260	59,007	U	1,059		4	30,224	30,224	4
10008214	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.600	53,453	U	1,041		-	25,517	21,884	-
10008215	1090	IN-Northwest Indiana	MPG (51358Q)	24.080	50,279	U	1,136		-	28,493	13,284	-
10008220	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.600	53,453	U	1,040		-	25,805	12,022	-
10008221	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.600	53,453	U	1,043		-	26,554	8,375	-
10008222	1090	IN-Northwest Indiana	Operator/Maintainer WTS	28.260	59,007	U	1,148		243	33,767	33,767	243
10008223	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.190	52,597	U	1,049		-	26,274	10,021	-
10008228	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.190	52,597	U	1,040		-	25,291	19,883	-
10008229	1090	IN-Northwest Indiana	Pipe Mech Crew Lead DSL/MT	28.260	59,007	U	1,464		420	47,421	31,242	276
10008230	1090	IN-Northwest Indiana	MPG (51358Q)	24.080	50,279	U	1,105		3	27,282	9,410	-
10008231	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.600	53,453	U	1,040		-	21,504	16,186	-
10008233	1090	IN-Northwest Indiana	Garage Crew Leader	25.850	53,975	U	1,056		4	27,510	27,510	4
10008234	1090	IN-Northwest Indiana	Building & Grounds Worker	15.240	31,821	U	216		26	3,318	3,318	26
10008236	1090	IN-Northwest Indiana	MPG (51358Q)	24.080	50,279	U	1,071		3	25,848	16,725	-
10008238	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.190	52,597	U	1,041		-	25,726	21,659	-
10008239	1090	IN-Northwest Indiana	MPG (51358Q)	24.080	50,279	U	1,245		-	32,550	22,332	-
10008241	1090	IN-Northwest Indiana	Plant Techician WTS	24.000	50,112	U	1,144		108	31,005	31,005	108

HHR ATTACHMENT 1
CAUSE NO. 43680
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Indiana American Water
Cause No. 43680
January 2009 - June 2009
Labor

Employee #	District	District Name	Job Title	Hourly Rate	Salary	Union / NU	Hours	AIP	Shift / Premium	Gross Labor	O&M Labor	O&M Shift / Premium
10008243	1090	IN-Northwest Indiana	Operator/Maintainer WT5	28.260	59,007	U	1,160		238	34,386	34,386	238
10008248	1090	IN-Northwest Indiana	Plant Mechanic	28.260	59,007	U	1,073		6	30,833	30,833	6
10008249	1090	IN-Northwest Indiana	Field Service Rep Class AA	25.320	52,868	U	1,042		-	26,156	15,926	-
10008252	1090	IN-Northwest Indiana	Plant Mechanic	26.190	54,685	U	1,075		10	28,760	28,603	10
10008253	1090	IN-Northwest Indiana	Pipe Mech Crew Lead DSL/MT	28.260	59,007	U	1,204		-	36,357	17,186	-
10008277	1090	IN-Northwest Indiana	Field Service Rep Class AA	25.320	52,868	U	1,056		-	25,842	20,543	-
10008279	1090	IN-Northwest Indiana	Plant Mechanic	28.260	59,007	U	1,142		24	33,489	33,489	24
10008280	1090	IN-Northwest Indiana	Pipe Mechanic	23.760	49,611	U	1,045		-	23,710	22,116	-
10008281	1090	IN-Northwest Indiana	Field Service Rep Class AA	25.320	52,868	U	1,064		2,633	26,665	14,006	1,038
10008282	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.600	53,453	U	1,048		-	25,469	20,032	-
10008283	1090	IN-Northwest Indiana	Operator/Maintainer WT5	28.260	59,007	U	1,140		224	33,861	33,861	224
10008284	1090	IN-Northwest Indiana	Pipe Mech Crew Lead DSL/MT	26.120	54,539	U	1,078		275	28,765	25,839	250
10008285	1090	IN-Northwest Indiana	MPG (S1358Q)	24.080	50,279	U	1,229		3	34,097	19,867	-
10008286	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.600	53,453	U	1,041		-	24,991	20,058	-
10008289	1090	IN-Northwest Indiana	MPG (S1358Q)	24.080	50,279	U	1,376		3	37,865	16,867	-
10008290	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.600	53,453	U	1,050		-	24,565	5,990	-
10008291	1090	IN-Northwest Indiana	MPG (S1358Q)	24.080	50,279	U	1,345		-	36,234	21,603	-
10008298	1090	IN-Northwest Indiana	Customer Service Rep - Class A	17.040	35,580	U	1,066		-	18,373	18,373	-
10008300	1090	IN-Northwest Indiana	Plant Mechanic	28.260	59,007	U	1,060		5	30,330	30,330	5
10008302	1090	IN-Northwest Indiana	Operator/Maintainer WT5	28.260	59,007	U	1,150		244	33,833	33,833	244
10008303	1090	IN-Northwest Indiana	Operator/Maintainer WT5	28.260	59,007	U	1,176		234	35,062	35,062	234
10008306	1090	IN-Northwest Indiana	First Operator	27.930	58,318	U	1,136		107	28,803	28,803	107
10008340	1090	IN-Northwest Indiana	First Operator	27.930	58,318	U	1,138		224	33,477	33,477	224
10008342	1090	IN-Northwest Indiana	Heavy Duty Equipment Operator	25.230	52,680	U	1,222		3	33,212	11,227	-
10008357	1090	IN-Northwest Indiana	Clerk III	17.469	36,475	N	1,040		-	17,923	13,535	-
10008361	1090	IN-Northwest Indiana	Clerk III	20.383	42,560	N	1,040		-	20,943	10,472	-
10008362	1090	IN-Northwest Indiana	Clerk III	16.223	33,874	N	1,040		-	16,645	15,812	-
10008366	1090	IN-Northwest Indiana	Plant Techician	24.000	50,112	U	1,144		83	29,493	29,493	83
10008368	1090	IN-Northwest Indiana	Customer Service Rep - Class A	17.040	35,580	U	1,058		-	18,182	18,182	-
10008370	1090	IN-Northwest Indiana	Supvr Opns I	30.132	62,916	N	1,040	4,719	-	35,258	4,719	-
10008398	1085	IN-Seymour	Plant Operator	20.510	42,825	U	1,071		-	22,441	17,285	-
10008521	1075	IN-Southern Indiana	Serviceman/Person	22.120	46,187	U	1,151		-	26,420	23,445	-
10008868	1015	IN-Muncie Water	Meter Reader	20.690	43,201	U	1,041		-	21,079	21,079	-
10009003	1010	IN-Kokomo	Customer Service Technician	20.570	42,950	U	1,079		-	22,607	22,515	-
10009320	1048	IN-Winchester	Utility Person-Biweek-NonUnion	21.259	44,389	N	1,117		-	24,246	24,246	-
10009321	1048	IN-Winchester	Utility Person-Biweek-NonUnion	21.047	43,946	N	1,148		-	25,016	23,830	-
10009323	1058	IN-Mooresville	Supt Opns II	31.206	65,158	N	1,040	5,186	-	36,927	28,992	-
10009324	1058	IN-Mooresville	Utility Person-Biweek-NonUnion	25.147	52,507	N	1,179		-	30,963	28,835	-
10009325	1058	IN-Mooresville	Clerk II	15.971	33,347	N	1,040		-	16,333	12,297	-
10009328	1047	IN-West Lafayette	Clerk III	21.874	45,673	N	1,042		-	22,571	16,923	-
10009329	1047	IN-West Lafayette	Field Services Representative	25.332	52,893	N	1,087		-	27,737	17,197	-
10009330	1047	IN-West Lafayette	Field Services Representative	25.883	54,044	N	1,044		-	26,690	25,028	-
10009331	1047	IN-West Lafayette	Field Services Representative	25.933	54,148	N	1,251		-	34,760	27,144	-
10009332	1047	IN-West Lafayette	Field Services Representative	26.169	54,641	N	1,376		-	39,940	19,010	-
10009333	1047	IN-West Lafayette	Field Services Representative	24.939	52,073	N	1,250		-	33,334	31,150	-
10009340	1046	IN-Warsaw	Lead Worker	20.380	42,553	U	1,196		-	26,014	18,231	-
10009341	1046	IN-Warsaw	Clerk General Service (N)	18.342	38,298	N	1,040		-	18,798	14,045	-
10011277	1075	IN-Southern Indiana	Foreman A	23.210	48,462	U	1,147		-	26,721	22,852	-
10011427	1075	IN-Southern Indiana	Supvr Opns I	30.288	63,241	N	1,040	4,973	-	36,015	29,807	-
10013039	1055	IN-Johnson County	Clerk General Service (N)	15.674	32,727	N	1,040		-	16,081	8,207	-
10014952	1015	IN-Muncie Water	Head Utility Specialist	21.130	44,119	U	1,056		-	21,867	21,867	-
10015445	1001	IN-Corporate	Supvr Wtr Qlty Envrn Cmpl	28.148	58,773	N	1,040	4,621	-	33,470	32,028	-
10017486	1001	IN-Corporate	Dir Operations State	56.098	117,133	N	1,040	14,274	-	72,712	61,324	-

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Employee #	District	District Name	Job Title	Hourly Rate	Salary	Union / NU	Hours	AIP	Shift / Premium	Gross Labor	O&M Labor	O&M Shift / Premium
10018206	1055	IN-Johnson County	Supt Field Operations	36.567	76,352	N	1,040	9,006	-	46,483	28,676	-
10018580	1047	IN-West Lafayette	Field Service Technician II	23.340	48,734	N	1,068		-	24,820	17,744	-
10020188	1025	IN-Richmond	Maintenance	22.651	47,295	N	1,249		-	29,660	23,187	-
10020190	1010	IN-Kokomo	Customer Service Technician	20.570	42,950	U	1,147		132	24,810	24,056	130
10020782	1050	IN-Crawfordsville	Operator	21.640	45,184	U	1,119		-	26,596	21,374	-
11000046	1001	IN-Corporate	Dir Field Operations (Large)	63.290	132,150	N	1,040	21,318	-	86,184	73,211	-
50006913	1001	IN-Corporate	Supvr Wtr Qlty Envrn Cmpl	31.491	65,753	N	1,040	5,227	-	37,503	35,889	-
50008307	1010	IN-Kokomo	Clerk General Service (N)	14.514	30,305	N	1,057		-	15,249	11,434	-
50013175	1080	IN-Newburgh	Clerk General Service (N)	15.277	31,898	N	1,040		-	15,657	9,661	-
50016659	1010	IN-Kokomo	Production Technician	21.160	44,182	U	1,116		36	24,559	24,559	36
50023028	1075	IN-Southern Indiana	Serviceman/Person	22.120	46,187	U	1,060		-	22,660	19,740	-
50025958	1050	IN-Crawfordsville	Meter Reader	21.000	43,848	U	1,065		-	18,830	16,835	-
50029246	1015	IN-Muncie Water	Supt Production	37.094	77,452	N	1,040	9,236	-	47,254	39,650	-
50045527	1075	IN-Southern Indiana	Operator	21.640	45,184	U	1,081		-	24,177	24,129	-
50049784	1085	IN-Seymour	Supt Opns II	29.207	60,984	N	1,040	2,021	-	28,813	28,813	-
50064393	1001	IN-Corporate	Project Engineer	32.550	67,964	N	1,040	5,364	-	38,723	5,364	-
50085788	1055	IN-Johnson County	Operator	21.640	45,184	U	1,215		-	29,808	25,434	-
50127335	1055	IN-Johnson County	Serviceman/Person	22.120	46,187	U	1,139		-	27,676	26,801	-
50127337	1055	IN-Johnson County	Relief Operator	21.140	44,140	U	1,043		-	22,022	21,241	-
50130526	1046	IN-Warsaw	Field Services Representative	19.350	40,403	U	1,161		-	23,671	22,491	-
50133916	1010	IN-Kokomo	Production Technician	21.160	44,182	U	1,151		312	26,804	26,804	312
50135642	1058	IN-Mooresville	Utility Person-Biweek-NonUnion	21.795	45,508	N	1,211		-	27,881	24,649	-
50138018	1015	IN-Muncie Water	Head Maint Specialist & Relief	20.910	43,660	U	1,064		-	21,951	21,388	-
50139421	1060	IN-Noblesville	Serviceman/Person	22.120	46,187	U	1,121		-	26,159	22,729	-
50139423	1015	IN-Muncie Water	Head Utility Specialist	20.010	41,781	U	610		-	12,291	11,311	-
50148531	1090	IN-Northwest Indiana	Garage Mechanic	24.670	51,511	U	1,043		104	26,010	26,010	104
50148678	1090	IN-Northwest Indiana	MPG (S1358Q)	24.080	50,279	U	1,262		-	33,036	22,291	-
50153752	1075	IN-Southern Indiana	Equipment Operator	21.730	45,372	U	1,145		-	25,183	21,360	-
50178507	1001	IN-Corporate	Administrator Capital Program	32.358	67,564	N	1,040	5,397	-	38,310	5,397	-
50180151	1010	IN-Kokomo	Supvr Opns I	31.365	65,490	N	1,040	5,131	-	37,277	29,240	-
50184764	1080	IN-Newburgh	Serviceman/Person	19.120	39,923	U	1,066		-	21,800	21,140	-
50187392	1075	IN-Southern Indiana	Meter Reader	20.000	41,760	U	1,043		-	20,317	18,409	-
50190196	1001	IN-Corporate	Mgr Construction	34.807	72,677	N	1,040	8,376	-	43,548	8,376	-
50193726	1001	IN-Corporate	Specialist Performance (N)	20.949	43,742	N	1,040	1,741	-	23,049	23,049	-
50204211	1001	IN-Corporate	Supvr Wtr Qlty Envrn Cmpl	29.863	62,354	N	1,040	4,957	-	35,563	34,032	-
50208943	1010	IN-Kokomo	Supt Opns I	35.096	73,280	N	1,040	5,210	-	40,905	32,073	-
50224800	1015	IN-Muncie Water	Meter Reader	18.090	37,772	U	-		-	168	168	-
50229827	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.190	52,597	U	1,040		-	22,281	8,376	-
50229830	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.190	52,597	U	1,040		-	24,712	10,322	-
50235223	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.190	52,597	U	1,050		-	26,494	12,501	-
50235988	1090	IN-Northwest Indiana	Engineering Estimator	20.350	42,491	U	80		-	3,907	2,279	-
50243265	1015	IN-Muncie Water	SrMaintenanceSpecialist&Relief	20.250	42,282	U	1,050		-	20,761	20,761	-
50251222	1075	IN-Southern Indiana	Fitter	19.470	40,653	U	1,102		-	22,471	18,071	-
50251277	1055	IN-Johnson County	Fitter	19.470	40,653	U	1,041		-	19,940	17,127	-
50252718	1055	IN-Johnson County	Fitter	19.470	40,653	U	1,045		-	20,390	9,779	-
50252756	1070	IN-Wabash Valley	Meter Technician	20.460	42,720	U	961		-	13,020	12,719	-
50254053	1001	IN-Corporate	Mgr Engineering	48.882	102,066	N	1,040	13,794	-	63,784	13,794	-
50261038	1015	IN-Muncie Water	SrMaintenanceSpecialist&Relief	20.250	42,282	U	1,059		15	20,826	20,461	15
50269772	1001	IN-Corporate	Dir Operations State	60.463	126,247	N	1,040	15,309	-	77,345	64,938	-
50276567	1075	IN-Southern Indiana	Equipment Operator	19.730	41,196	U	1,167		-	23,847	18,610	-
50279056	1015	IN-Muncie Water	Equipment Operator	20.130	42,031	U	1,112		-	21,735	16,892	-
50279072	1075	IN-Southern Indiana	Relief Operator	19.140	39,964	U	1,070		-	20,214	20,173	-
50279191	1090	IN-Northwest Indiana	Coord Construction (N)	26.033	54,357	N	1,367		-	39,329	-	-

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Employee #	District	District Name	Job Title	Hourly Rate	Salary	Union / NU	Hours	AIP	Shift / Premium	Gross Labor	O&M Labor	O&M Shift / Premium
50281624	1055	IN-Johnson County	Meter Reader	18.000	37,584	U	40		-	722	722	-
50284241	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	25.190	52,597	U	1,171		158	31,339	28,640	153
50285551	1090	IN-Northwest Indiana	MPG (51358Q)	19.980	41,718	U	1,283		155	32,861	29,218	152
50285835	1075	IN-Southern Indiana	Meter Reader	19.000	39,672	U	1,040		-	16,091	9,816	-
50285862	1090	IN-Northwest Indiana	Coord Construction (N)	25.460	53,160	N	1,047		-	25,475	-	-
50291879	1090	IN-Northwest Indiana	Engineering Estimator	20.350	42,491	U	1,040		-	20,895	93	-
50293031	1001	IN-Corporate	Engineer	26.775	55,906	N	1,040	2,169	-	29,403	2,169	-
50294352	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	24.380	50,905	U	1,084		34	21,959	21,889	34
50296501	1015	IN-Muncie Water	Meter Reader	19.690	41,113	U	680		-	20,832	20,832	-
50296586	1075	IN-Southern Indiana	Supvr Opns I	29.207	60,984	N	1,096		-	23,892	14,045	-
50296668	1090	IN-Northwest Indiana	Clerk III	17.490	36,519	N	1,040		-	17,928	13,725	-
50296669	1025	IN-Richmond	Laborer	20.314	42,416	N	1,134		-	23,653	23,090	-
50300077	1080	IN-Newburgh	Meter Reader	18.000	37,584	U	1,064		-	20,244	16,302	-
50300093	1090	IN-Northwest Indiana	Engineering Clerk	18.020	37,626	U	1,042		-	17,863	571	-
50301307	1090	IN-Northwest Indiana	Plant Techician WTS	24.000	50,112	U	1,188		89	32,565	32,565	89
50302445	1090	IN-Northwest Indiana	MPG (51358Q)	19.980	41,718	U	1,110		32	22,155	15,471	29
50302514	1060	IN-Noblesville	Meter Reader	18.000	37,584	U	1,040		-	18,814	16,483	-
50302541	1090	IN-Northwest Indiana	Field Service Rep/Troubleshoot	24.380	50,905	U	1,070		-	23,940	16,452	-
50303473	1090	IN-Northwest Indiana	MPG (51358Q)	19.980	41,718	U	1,170		3	24,090	14,020	-
50303476	1075	IN-Southern Indiana	Meter Reader	18.000	37,584	U	1,040		-	18,707	18,707	-
50303477	1090	IN-Northwest Indiana	MPG (51358Q)	19.980	41,718	U	1,042		-	21,874	21,766	-
50311172	1090	IN-Northwest Indiana	Meter Reader Class A	19.980	41,718	U	1,047		-	19,374	19,374	-
50311196	1070	IN-Wabash Valley	Utility Technician	20.460	42,720	U	1,114		-	23,270	10,066	-
50311225	1070	IN-Wabash Valley	Utility Technician	20.460	42,720	U	1,202		-	25,806	14,399	-
50314479	1090	IN-Northwest Indiana	Meter Reader Class A	19.980	41,718	U	1,078		-	21,096	19,658	-
50314590	1070	IN-Wabash Valley	Utility Technician	20.460	42,720	U	1,124		-	23,547	15,017	-
50315444	1045	IN-Wabash	Meter Reader	18.000	37,584	U	1,078		-	20,071	17,852	-
50315445	1090	IN-Northwest Indiana	Garage Mechanic	24.670	51,511	U	1,071		168	26,624	26,624	168
50317556	1090	IN-Northwest Indiana	MPG (51358Q)	19.980	41,718	U	1,325		3	28,493	19,397	-
50318627	1090	IN-Northwest Indiana	MPG (51358Q)	19.980	41,718	U	1,339		-	28,903	19,565	-
50320617	1090	IN-Northwest Indiana	MPG (51358Q)	19.980	41,718	U	1,071		85	17,810	15,653	85
50321832	1070	IN-Wabash Valley	Meter Technician	20.460	42,720	U	1,120		-	23,360	21,217	-
50332084	1046	IN-Warsaw	Supt Opns II	30.245	63,152	N	1,040	4,984	-	35,982	28,232	-
50335860	1090	IN-Northwest Indiana	MPG (51358Q)	18.970	39,609	U	1,207		-	24,130	19,496	-
50341594	1010	IN-Kokomo	Mgr Opns	40.865	85,326	N	1,040	10,124	-	52,623	41,996	-
50341597	1075	IN-Southern Indiana	Meter Reader	18.000	37,584	U	1,040		-	18,698	18,059	-
50345936	1090	IN-Northwest Indiana	Customer Service Rep - Class A	17.040	35,580	U	1,040		-	17,713	128	-
50346953	1001	IN-Corporate	Specialist Water Quality	23.941	49,989	N	1,040	1,982	-	26,334	26,334	-
50354365	1075	IN-Southern Indiana	Clerk III	11.500	24,012	N	136		-	1,564	460	-
50356447	1046	IN-Warsaw	Field Services Representative	18.350	38,315	U	1,097		-	19,632	19,563	-
50356451	1015	IN-Muncie Water	SrMaintenanceSpecialist&Relief	20.250	42,282	U	1,095		2	21,657	20,734	2
50356518	1010	IN-Kokomo	Field Service Techl Temp C1546	19.020	39,714	U	1,098		228	22,554	22,258	228
50358697	1075	IN-Southern Indiana	Technician Svc Delivery (N)	20.075	41,917	N	472		-	8,030	8,030	-
50358819	1075	IN-Southern Indiana	Fitter	18.470	38,565	U	1,078		-	20,297	17,416	-
50358838	1060	IN-Noblesville	Meter Reader	18.000	37,584	U	1,041		-	18,381	17,220	-
50359770	1075	IN-Southern Indiana	Meter Reader	18.000	37,584	U	1,040		-	17,955	17,514	-
50359771	1090	IN-Northwest Indiana	MPG (51358Q)	18.970	39,609	U	1,087		33	20,736	20,239	33
50360823	1001	IN-Corporate	Specialist Computer Supp (N)	23.891	49,884	N	1,065	1,709	-	25,373	27,256	-
50362083	1001	IN-Corporate	Lab Analyst (N)	21.367	44,614	N	1,074	1,773	-	24,731	23,583	-
50367865	1065	IN-Shelbyville	Supt Opns II	30.707	64,116	N	1,032	5,060	-	36,306	20,956	-
50370260	1055	IN-Johnson County	Meter Reader	18.000	37,584	U	1,042		-	18,786	16,662	-
50371584	1070	IN-Wabash Valley	Meter Technician	20.460	42,720	U	1,097		-	22,676	20,790	-
50374284	1090	IN-Northwest Indiana	Supvr Opns I	30.963	64,651	N	1,040	5,084	-	36,817	36,817	-

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50397145	1001	IN-Corporate	Engineering Tech (N)	19.525	40,768	N	1,163		-	23,471	-	-
50399110	1001	IN-Corporate	Engineering Tech (N)	24.736	51,649	N	1,238		-	32,379	-	-
50400130	1046	IN-Warsaw	Field Services Representative	17.350	36,227	U	1,105		-	18,690	15,893	-
50402265	1001	IN-Corporate	Specialist Engrg (N)	23.331	48,715	N	1,040	1,523	-	25,434	1,920	-
50404129	1050	IN-Crawfordsville	Clerk Admin (N)	12.390	25,870	N	1,040		-	12,698	5,542	-
50404156	1001	IN-Corporate	Sr Engineering Tech	26.805	55,969	N	1,040	1,641	-	29,114	1,641	-
50408230	1001	IN-Corporate	Engineering Tech (N)	25.007	52,215	N	1,043		-	25,749	-	-
50410454	1075	IN-Southern Indiana	Meter Reader	18.000	37,584	U	160		-	2,403	252	-
50410456	1045	IN-Wabash	Supt Opns II	35.244	73,589	N	1,040	3,597	-	39,719	30,689	-
50411453	1090	IN-Northwest Indiana	Supvr Opns I	30.130	62,911	N	1,040	2,921	-	33,433	31,907	-
50412412	1090	IN-Northwest Indiana	Temporary Help	13.070	27,290	U	136		-	1,568	1,568	-
50412416	1010	IN-Kokomo	Temporary Help	13.510	28,209	U	192		-	2,135	2,135	-
50415614	1001	IN-Corporate	Sr HR Generalist	39.029	81,493	N	1,040	3,458	-	43,591	43,591	-
50421093	1001	IN-Corporate	Construction Insp (N)	24.819	51,822	N	1,205		-	31,387	1,266	-
50424740	1075	IN-Southern Indiana	Clerk III	10.000	20,880	N	136		-	1,300	1,300	-
50424795	1015	IN-Muncie Water	Utility Specialist	18.450	38,524	U	900		-	17,743	13,365	-
50425858	1010	IN-Kokomo	Sr. Utility Specialist	19.200	40,090	U	1,105		-	21,659	17,318	-
50432031	1001	IN-Corporate	Admin Asst (N)	17.870	37,313	N	1,047		-	18,502	14,801	-
50433148	1065	IN-Shelbyville	Meter Reader	18.000	37,584	U	1,061		-	19,889	17,840	-
50433313	1001	IN-Corporate	Engineer	27.798	58,042	N	1,040	593	-	29,083	593	-
50434676	1010	IN-Kokomo	Coord Construction (N)	24.038	50,191	N	1,047		-	25,252	-	-
50434678	1025	IN-Richmond	Laborer	17.000	35,496	N	1,088		-	18,911	17,546	-
50435634	1001	IN-Corporate	Project Engineer	40.938	85,479	N	1,040		-	42,425	-	-
50438029	1015	IN-Muncie Water	Head Utility Specialist	19.130	39,943	U	1,072		-	19,845	18,269	-
50442489	1055	IN-Johnson County	Meter Reader	18.000	37,584	U	1,041		-	17,952	16,537	-
50449552	1070	IN-Wabash Valley	Clerk General Service (N)	17.000	35,496	N	1,024		-	17,408	13,328	-
50454289	1001	IN-Corporate	Sr Specialist Maint Service(N)	28.846	60,230	N	855		-	24,880	24,880	-
50455199	1050	IN-Crawfordsville	Supt Opns II	35.577	74,285	N	800		-	28,462	21,026	-
50473046	1025	IN-Richmond	Supvr Opns I	33.173	69,265	N	360		-	11,942	8,973	-
50475657	1001	IN-Corporate	Supvr Wtr Qlty Envrn Cmpl	26.442	55,211	N	320		-	8,462	8,462	-
50475659	1055	IN-Johnson County	Meter Reader	18.000	37,584	U	320		-	5,618	4,997	-
50478774	1090	IN-Northwest Indiana	Temporary Help	13.070	27,290	U	136		-	1,568	1,568	-
50478776	1090	IN-Northwest Indiana	Temporary Help	13.070	27,290	U	136		-	1,569	1,170	-
50478781	1075	IN-Southern Indiana	Meter Reader	18.000	37,584	U	160		-	2,844	459	-
50478791	1090	IN-Northwest Indiana	Temporary Help	13.070	27,290	U	144		-	1,830	1,830	-
50478792	1090	IN-Northwest Indiana	Temporary Help	13.070	27,290	U	136		-	1,568	1,568	-
50479579	1090	IN-Northwest Indiana	Temporary Help	13.070	27,290	U	184		-	2,091	33	-
50479598	1015	IN-Muncie Water	Meter Reader	18.690	39,025	U	160		-	2,939	2,864	-
50479599	1090	IN-Northwest Indiana	Temporary Help	13.070	27,290	U	136		-	1,464	1,464	-
50480353	1015	IN-Muncie Water	Temporary Help	11.400	23,803	N	160		-	1,795	1,795	-
50480357	1025	IN-Richmond	Temporary Help	12.000	25,056	N	160		-	1,824	1,824	-
50481531	1075	IN-Southern Indiana	Technician Svc Delivery (N)	22.350	46,667	N	81		-	1,805	1,805	-
50481600	1090	IN-Northwest Indiana	Temporary Help	13.070	27,290	U	144		-	1,621	1,621	-
50482451	1090	IN-Northwest Indiana	Meter Reader Class A	14.880	31,069	U	24		-	357	357	-
50483276	1058	IN-Mooresville	Temporary Help	10.000	20,880	N	64		-	640	-	-
50483436	1090	IN-Northwest Indiana	Operations Support Rep III (N)	17.000	35,496	N	40		-	680	680	-
9013481	1001	IN-Corporate	President (Large States)	85.096	177,680	N	1,040	17,788	-	106,289	102,885	-
10000234	1001	IN-Corporate	Dir Wtr Qlty Envrn Cmpl (Lg)	53.686	112,096	N	1,040	17,650	-	72,673	72,361	-
10000244	1001	IN-Corporate	VP Operations (Large)	69.792	145,726	N	1,040	22,777	-	94,307	91,603	-
10000258	1001	IN-Corporate	Exec Asst (N)	26.059	54,411	N	1,140	2,150	-	32,570	32,570	-
22003527	1001	IN-Corporate	Dir Engineering (Large)	56.493	117,957	N	1,040	17,585	-	74,271	17,585	-
50401276	1001	IN-Corporate	Mgr Ext Affairs (State)	$ 35.798	$ 74,746	N	1,040	$ 7,055	$ -	$ 43,948	$ 43,948	$ -

HHR ATTACHMENT 1
CAUSE NO. 43680
Page 7 of 7

No. OUCC 03-038

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 43680

Requested From: Gary VerDouw
Date Requested: 6/12/09

Information Requested:

Please provide the detailed Labor by Employee data in an excel spreadsheet. This information was provided in Book 3 of Petitioner's workpapers with the description "2009 Labor.xls Labor by Employee" at the bottom of the page and encompassed 20 pages of printed data (pages 7-26 of 1394).

Requested By: Daniel M. Le Vay, Office of Utility Consumer Counselor (OUCC)
317-232-2494 – dlevay@oucc.in.gov

Information Provided:

Please see attached.

Hyperlink: OUCC 03 038-R1.xls **Date Response Provided:** 6-23-09

Signed By: [signature] **Prepared By:** Pete Thakadiyil

10000005	IN-Seymour	108506	SEY-Field Services	C38WUW	Customer Service Technician		007	Operatives (Semiskilled)	19.910	41,413	09/27/76	U	E13938	Electrical Workers, Seymour	N	Full-time Regular	2086
10000007	IN-Seymour	108506	SEY-Field Services	C11WNW	Clerk III		005	Office and Clerical	20.166	41,949	03/01/84	N		.	N	Full-time Regular	2086
10000008	IN-Seymour	108506	SEY-Field Services	F19WUW	Foreman		007	Operatives (Semiskilled)	21.090	43,867	06/22/87	U	E13938	Electrical Workers, Seymour	N	Full-time Regular	2086
10000009	IN-Southern Indiana	107506	SIO-Admin & General	405602	Supt Opns I	L07	012	First/Mid-Level Mgrs	40.106	83,420	10/17/88	N		.	Y	Full-time Regular	2086
10000010	IN-Seymour	108501	SEY-Production	P07WUW	Plant Operator		006	Craft Workers (Skilled)	19.910	41,413	09/01/89	U	E13938	Electrical Workers, Seymour	N	Full-time Regular	2086
10000013	IN-Seymour	108501	SEY-Production	P07WUW	Plant Operator		006	Craft Workers (Skilled)	19.910	41,413	07/06/93	U	E13938	Electrical Workers, Seymour	N	Full-time Regular	2086
10000015	IN-Crawfordsville	105006	CRW-Field Services	S06WUB	Serviceman/Person		007	Operatives (Semiskilled)	22.120	46,010	01/18/78	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000016	IN-Noblesville	106006	NOB-Field Services	L12WUB	Local Representative - Class 1		007	Operatives (Semiskilled)	23.240	48,339	04/06/76	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000019	IN-Johnson County	105506	JCO-Field Services	S06WUB	Serviceman/Person		007	Operatives (Semiskilled)	22.120	46,010	11/19/73	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000022	IN-Kokomo	101006	KOK-Field Service	M42WUB	Meter Reader		007	Operatives (Semiskilled)	20.000	41,600	06/09/66	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000023	IN-Southern Indiana	107506	SIO-Admin & General	600206	Admin Asst (N)	L13	005	Office and Clerical	20.005	43,482	07/12/88	N		.	N	Full-time Regular	2086
10000036	IN-Kokomo	101006	KOK-Field Service	S36WUB	Sr. Utility Specialist		007	Operatives (Semiskilled)	20.180	41,974	07/21/89	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000037	IN-Wabash Valley	107006	WBV-Field Services	T39WUB	Service Technician		007	Operatives (Semiskilled)	20.020	41,642	10/10/70	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000038	IN-Richmond	102506	RIC-Field Services	M42WNB	Meter Reader		007	Operatives (Semiskilled)	22.698	47,212	09/25/73	N		.	N	Full-time Regular	2086
10000040	IN-Southern Indiana	107506	SIO-Field Services	S06WUB	Serviceman/Person		007	Operatives (Semiskilled)	22.120	46,010	04/23/73	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000045	IN-Newburgh	108006	NBG-Admin & General	406052	Supt Opns II	L08	012	First/Mid-Level Mgrs	38.396	79,864	06/13/77	N		.	Y	Full-time Regular	2086
10000049	IN-Kokomo	101006	KOK-Field Service	M52WUB	Meter Repairman		007	Operatives (Semiskilled)	20.240	42,099	03/08/73	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000050	IN-Richmond	102506	RIC-Field Services	O06WNB	On/Off Person		007	Operatives (Semiskilled)	24.576	51,118	06/29/70	N		.	N	Full-time Regular	2086
10000052	IN-Muncie Water	101506	MUN-Field Service	H05WUW	Head Utility Specialist		007	Operatives (Semiskilled)	20.510	42,661	03/30/70	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000053	IN-Shelbyville	106506	SHL-Field Services	L12WUB	Local Representative - Class 1		007	Operatives (Semiskilled)	23.240	48,339	04/03/78	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000056	IN-Richmond	102501	RIC-Production	M04WNB	Maintenance		006	Craft Workers (Skilled)	25.189	52,393	10/30/81	N		.	N	Full-time Regular	2086
10000058	IN-Richmond	102501	RIC-Production	P07WNB	Plant Operator		006	Craft Workers (Skilled)	24.184	50,261	04/16/84	N		.	N	Full-time Regular	2086
10000059	IN-Wabash Valley	107006	WBV-Field Services	C38WUB	Customer Service Technician		007	Operatives (Semiskilled)	20.020	41,642	11/12/76	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000061	IN-Richmond	102501	RIC-Production	O18WNB	Operator		006	Craft Workers (Skilled)	24.143	50,217	03/01/88	N		.	N	Full-time Regular	2086
10000062	IN-Richmond	102506	RIC-Field Services	U15WNB	Utility Person-Sheesk-NonUnion		007	Operatives (Semiskilled)	24.279	50,600	05/01/86	N		.	N	Full-time Regular	2086
10000064	IN-Richmond	102501	RIC-Production	M04WNB	Maintenance		006	Craft Workers (Skilled)	22.962	47,740	04/01/87	N		.	N	Full-time Regular	2086
10000065	IN-Richmond	102501	RIC-Production	M04WNB	Maintenance		006	Craft Workers (Skilled)	22.141	46,053	04/13/87	N		.	N	Full-time Regular	2086
10000066	IN-Richmond	102506	RIC-Field Services	O06WNB	On/Off Person		007	Operatives (Semiskilled)	23.808	49,521	10/24/88	N		.	N	Full-time Regular	2086
10000069	IN-Kokomo	101006	KOK-Field Service	F42WUB	Field Service Techl Temp C1548		007	Operatives (Semiskilled)	20.000	41,600	08/04/79	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000071	IN-Kokomo	101006	KOK-Field Service	S36WUB	Sr. Utility Specialist		007	Operatives (Semiskilled)	20.180	41,974	12/18/78	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000073	IN-Richmond	102501	RIC-Production	O18WNB	Operator		006	Craft Workers (Skilled)	24.447	50,850	09/13/89	N		.	N	Full-time Regular	2086
10000074	IN-Richmond	102501	RIC-Production	O18WNB	Operator		006	Craft Workers (Skilled)	24.551	51,088	01/27/82	N		.	N	Full-time Regular	2086
10000076	IN-Kokomo	101006	KOK-Field Service	C38WUB	Customer Service Technician		007	Operatives (Semiskilled)	20.050	41,704	03/30/81	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000078	IN-Kokomo	101006	KOK-Field Service	C38WUB	Customer Service Technician		007	Operatives (Semiskilled)	20.050	41,704	11/22/82	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000079	IN-Wabash Valley	107001	WBV-Production	P20WUB	Production Technician		003	Technicians	21.090	43,867	02/04/80	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000080	IN-Wabash Valley	107001	WBV-Production	P20WUB	Production Technician		003	Technicians	21.090	43,867	02/25/80	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000081	IN-Wabash	104506	WAB-Field Services	C11WNB	Clerk III		005	Office and Clerical	16.821	34,988	01/03/83	N		.	N	Full-time Regular	2086
10000085	IN-Kokomo	101006	KOK-Admin & Gen	600206	Admin Asst (N)	L13	005	Office and Clerical	21.274	44,250	08/26/85	N		.	N	Full-time Regular	2086
10000086	IN-Kokomo	101001	KOK-Production	P20WUB	Production Technician		003	Technicians	20.620	42,890	11/12/85	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000087	IN-Kokomo	101006	KOK-Field Service	M42WUB	Meter Reader		007	Operatives (Semiskilled)	20.000	41,600	03/03/86	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000089	IN-Kokomo	101001	KOK-Production	P20WUB	Production Technician		003	Technicians	20.620	42,890	01/12/87	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000090	IN-Kokomo	101001	KOK-Production	P20WUB	Production Technician		003	Technicians	20.620	42,890	01/19/87	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000091	IN-Kokomo	101001	KOK-Production	P20WUB	Production Technician		003	Technicians	20.620	42,890	06/04/87	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000092	IN-Shelbyville	106506	SHL-Field Services	S06WUB	Serviceman/Person		007	Operatives (Semiskilled)	22.120	46,010	07/27/87	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000093	IN-Wabash Valley	107001	WBV-Production	P20WUB	Production Technician		003	Technicians	21.090	43,867	12/13/84	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000094	IN-Muncie Water	101501	MUN-Production	O18WUW	Operator		006	Craft Workers (Skilled)	20.400	42,432	03/24/78	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000095	IN-Summitville	104006	SUM-Field Services	W03WUB	Work Coordinator		007	Operatives (Semiskilled)	22.430	46,654	04/11/88	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000096	IN-Muncie Water	101506	MUN-Field Service	405602	Supt Opns I	L07	012	First/Mid-Level Mgrs	37.740	78,500	06/16/80	N		.	Y	Full-time Regular	2086
10000098	IN-Wabash Valley	107001	WBV-Production	P20WUB	Production Technician		003	Technicians	21.090	43,867	06/28/86	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000100	IN-Muncie Water	101501	MUN-Production	O18WUW	Operator		006	Craft Workers (Skilled)	20.400	42,432	07/14/77	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000101	IN-Kokomo	101006	KOK-Field Service	M42WUB	Meter Reader		007	Operatives (Semiskilled)	20.000	41,600	09/09/91	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2086
10000103	IN-Wabash Valley	107001	WBV-Production	P20WUB	Production Technician		003	Technicians	21.090	43,867	12/06/88	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000104	IN-Wabash Valley	107006	WBV-Admin & General	601108	Clerk General Service (N)	L15	005	Office and Clerical	15.600	32,446	02/25/87	N		.	N	Full-time Regular	2086
10000105	IN-Muncie Water	101506	MUN-Field Service	C38WUW	Customer Service Technician		007	Operatives (Semiskilled)	20.250	42,120	10/04/77	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000106	IN-Southern Indiana	107501	SIO-Production	O18WUB	Operator		006	Craft Workers (Skilled)	21.640	45,011	04/30/80	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000107	IN-Wabash Valley	107006	WBV-Field Services	U61WUB	Utility Technician		003	Technicians	20.020	41,642	04/27/88	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000108	IN-Muncie Water	101506	MUN-Field Service	M41WUW	Meter Maintenance & Relief		007	Operatives (Semiskilled)	20.300	42,224	08/23/78	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000111	IN-Muncie Water	101506	MUN-Field Service	406402	Supv Opns I	L06	012	First/Mid-Level Mgrs	32.212	67,000	04/27/92	N		.	Y	Full-time Regular	2086
10000113	IN-Muncie Water	101506	MUN-Field Service	M42WUW	Meter Reader		007	Operatives (Semiskilled)	20.080	41,767	04/09/79	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000115	IN-Wabash Valley	107006	WBV-Field Services	U61WUB	Utility Technician		003	Technicians	20.020	41,642	04/10/91	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000116	IN-Wabash Valley	107001	WBV-Production	P20WUB	Production Technician		003	Technicians	21.090	43,867	04/15/91	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000117	IN-Wabash Valley	107006	WBV-Field Services	U61WUB	Utility Technician		003	Technicians	20.020	41,642	06/01/91	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000118	IN-Muncie Water	101506	MUN-Field Service	C39WUW	Customer Service Technician&Re		007	Operatives (Semiskilled)	20.250	42,120	11/19/79	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000119	IN-Muncie Water	101506	MUN-Field Service	M42WUW	Meter Reader		007	Operatives (Semiskilled)	20.080	41,767	08/28/80	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000120	IN-Wabash Valley	107006	WBV-Field Services	M66WUB	Meter Technician		007	Operatives (Semiskilled)	20.020	41,642	06/04/82	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000123	IN-Muncie Water	101501	MUN-Production	O18WUW	Operator		006	Craft Workers (Skilled)	20.400	42,432	10/11/90	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000124	IN-Muncie Water	101506	MUN-Field Service	S36WUW	Sr Utility Specialist		007	Operatives (Semiskilled)	19.290	40,123	10/12/90	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000130	IN-Richmond	102506	RIC-Field Services	604605	Secretary (N)	L14	005	Office and Clerical	17.676	36,766	05/06/96	N		.	N	Full-time Regular	2086
10000139	IN-Noblesville	106006	NOB-Admin & General	601108	Clerk General Service (N)	L16	005	Office and Clerical	15.328	31,879	04/01/97	N		.	N	Full-time Regular	2086
10000146	IN-Johnson County	105506	JCO-Field Services	F20WUB	Foreman A		007	Operatives (Semiskilled)	23.210	48,277	01/06/75	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000150	IN-Richmond	102501	RIC-Production	M04WNB	Maintenance		006	Craft Workers (Skilled)	24.381	50,712	09/04/72	N		.	N	Full-time Regular	2086
10000154	IN-Newburgh	108006	NBG-Field Services	S06WUB	Serviceman/Person		007	Operatives (Semiskilled)	22.120	46,010	04/06/78	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000155	IN-Richmond	102506	RIC-Field Services	M42WNB	Meter Reader		007	Operatives (Semiskilled)	23.530	48,961	07/09/84	N		.	N	Full-time Regular	2086
10000157	IN-Wabash	104506	WAB-Field Services	S06WUB	Serviceman/Person		007	Operatives (Semiskilled)	22.120	46,010	02/04/77	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000159	IN-Wabash	104506	WAB-Field Services	F16WUB	Filter		007	Operatives (Semiskilled)	21.470	44,658	03/12/79	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000162	IN-Shelbyville	106506	SHL-Admin & General	601008	Clerk Admin (N)	L18	005	Office and Clerical	15.204	31,624	04/09/70	N		.	N	Full-time Regular	2086
10000163	IN-Muncie Water	101506	MUN-Field Service	C39WUW	Customer Service Technician&Re		007	Operatives (Semiskilled)	20.250	42,120	08/01/72	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000166	IN-Johnson County	105506	JCO-Field Services	F15WUB	Filter		007	Operatives (Semiskilled)	21.470	44,658	11/06/76	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000173	IN-Wabash Valley	107006	WBV-Admin & General	405702	Supt Production	L07	012	First/Mid-Level Mgrs	40.422	84,078	01/29/80	N		.	Y	Full-time Regular	2086
10000174	IN-Richmond	102506	RIC-Field Services	M42WNB	Meter Reader		007	Operatives (Semiskilled)	22.511	46,823	06/01/92	N		.	N	Full-time Regular	2086
10000175	IN-Southern Indiana	107506	SIO-Field Services	S06WUB	Serviceman/Person		007	Operatives (Semiskilled)	22.120	46,010	06/13/79	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000178	IN-Southern Indiana	107506	SIO-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	21.000	43,680	02/10/66	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000182	IN-Wabash Valley	107006	WBV-Field Services	E29WUB	Equipment Operator/Foreman		007	Operatives (Semiskilled)	21.090	43,867	08/25/84	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000183	IN-Muncie Water	101501	MUN-Production	O18WUW	Operator		006	Craft Workers (Skilled)	20.400	42,432	03/22/78	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000184	IN-Southern Indiana	107506	SIO-Field Services	F20WUB	Foreman A		007	Operatives (Semiskilled)	23.210	48,277	10/17/88	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10000185	IN-Wabash Valley	107006	WBV-Admin & General	406602	Supt Opns I	L07	012	First/Mid-Level Mgrs	32.602	68,000	03/17/86	N		.	Y	Full-time Regular	2086
10000187	IN-Wabash Valley	107006	WBV-Admin & General	600208	Admin Asst (N)	L13	005	Office and Clerical	21.274	44,250	09/07/82	N		.	N	Full-time Regular	2086
10000192	IN-Corporate	100117	CORP-Water Quality	607706	Supvr Wtr Qlty Envrn Cmpl	L09	012	First/Mid-Level Mgrs	32.183	66,940	06/01/91	N		.	Y	Full-time Regular	2086
10000193	IN-Richmond	102506	RIC-Field Services	F19WNB	Foreman	S	007	Operatives (Semiskilled)	26.020	52,042	07/01/82	N		.	N	Full-time Regular	2086
10000199	IN-Richmond	102506	RIC-Field Services	405602	Supt Opns I	L07	012	First/Mid-Level Mgrs	37.115	77,200	02/03/07	N		.	Y	Full-time Regular	2086
10000200	IN-Muncie Water	101506	MUN-Field Service	C11WNW	Clerk III		005	Office and Clerical	18.133	37,717	09/29/78	N		.	N	Full-time Regular	2086
10000206	IN-Corporate	100106	CORP-Admin & Gen	403102	Dir Opns	L06	012	First/Mid-Level Mgrs	56.827	118,200	08/18/70	N		.	Y	Full-time Regular	2086
10000207	IN-Corporate	100117	CORP-Water Quality	607706	Supvr Wtr Qlty Envrn Cmpl	L09	012	First/Mid-Level Mgrs	35.134	73,079	07/18/85	N		.	Y	Full-time Regular	2086
10000208	IN-Noblesville	106006	NOB-Admin & General	406052	Supt Opns II	L08	012	First/Mid-Level Mgrs	34.376	71,500	01/02/85	N		.	Y	Full-time Regular	2086
10000210	IN-Corporate	100114	CORP-Engineering	600208	Admin Asst (N)	L13	005	Office and Clerical	21.274	44,250	07/01/86	N		.	N	Full-time Regular	2086
10000228	IN-Corporate	100114	CORP-Engineering	606606	Sr CAD Tech (N)	L10	003	Technicians	24.585	61,137	10/18/06	N		.	N	Full-time Regular	2086
10000243	IN-Richmond	102601	RIC-Production	406402	Supvr Opns I	L06	012	First/Mid-Level Mgrs	33.364	69,307	08/01/07	N		.	Y	Full-time Regular	2086
10000245	IN-Corporate	100114	CORP-Engineering	403862	Mgr Engineering	L06	012	First/Mid-Level Mgrs	57.814	120,282	09/06/88	N		.	Y	Full-time Regular	2086
10000248	IN-Seymour	108506	SEY-Field Services	C38WUW	Customer Service Technician		007	Operatives (Semiskilled)	19.910	41,413	10/20/75	U	E13938	Electrical Workers, Seymour	N	Full-time Regular	2086
10000251	IN-Corporate	100106	CORP-Admin & Gen	405802	Supvr Business Process	L09	012	First/Mid-Level Mgrs	31.971	66,499	09/30/85	N		.	Y	Full-time Regular	2086
10000259	IN-Muncie Water	101506	MUN-Field Service	C39WUW	Customer Service Technician&Re		007	Operatives (Semiskilled)	20.250	42,120	04/22/76	U	S13216	United Steel Workers, Muncie	N	Full-time Regular	2086
10000654	IN-Wabash Valley	107006	WBV-Field Services	F38WUB	Field Service Person		007	Operatives (Semiskilled)	20.020	41,642	02/11/98	U	PS157	Plumbers & Steamfitters, TH	N	Full-time Regular	2086
10000859	IN-Wabash	104506	WAB-Field Services	F15WUB	Filter		007	Operatives (Semiskilled)	21.470	44,658	04/13/88	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2086
10001414	IN-Johnson County	105506	JCO-Admin & General	406402	Supvr Opns I	L06	012	First/Mid-Level Mgrs	29.087	60,500	08/24/98	N		.	Y	Full-time Regular	2086
10001851	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	08/23/93	U	S13584	United Steel Wkr,Northwest IN	N	Full-time Regular	2086
10001976	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	03/17/97	U	S13584	United Steel Wkr,Northwest IN	N	Full-time Regular	2086
10001986	IN-Northwest Indiana	109001	NWO-Production	O61WUB	Operator/Maintainer W16		006	Craft Workers (Skilled)	28.250	58,761	07/19/73	U	S13584	United Steel Wkr,Northwest IN	N	Full-time Regular	2086
10002131	IN-Northwest Indiana	109001	NWO-Production	P56WUB	Plant Mechanic		006	Craft Workers (Skilled)	28.250	58,761	03/23/87	U	S13584	United Steel Wkr,Northwest IN	N	Full-time Regular	2086

10000005	1085Customer Service Technician19.91	20.610	214.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,687.64	628.81	56.00	9/27/1978	0.0000	14,280.0000	627	0.9812	41,163	12,228	3,358	208	0	0
10000007	1085Clerk II20.108	20.208	1,084.00	0	0.00	115.87	15.12	168.78	31.92	119.00	2,816.79	611.76	56.00	3/1/1984	0.0000	5,796.0000	0	0.9812	40,563	5,105	3,271	1,014	0	0
10000008	1085Foreman21.09	21.720	1,134.00	0	0.00	104.85	2.40	0.00	31.92	119.00	2,844.12	665.16	56.00	8/22/1987	0.0000	14,280.0000	522	0.9812	43,592	12,233	3,541	1,090	0	0
10000009	1075Supt Opns I40.106	40.144	2,088.00	12,873	0.00	231.34	30.24	335.24	31.92	119.00	5,196.86	1,216.40	56.00	10/17/1988	0.0000	14,280.0000	0	0.8797	73,737	11,827	5,796	1,844	0	0
10000010	1085Plant Operator19.91	20.610	842.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,702.14	631.95	56.00	9/1/1989	0.0000	14,280.0000	756	0.9812	41,183	12,228	3,373	617	0	0
10000013	1085Plant Operator19.91	20.610	1,071.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,675.60	625.74	56.00	7/8/1993	0.0000	5,796.0000	330	0.9812	41,163	4,915	3,341	1,029	0	0
10000016	1065Serviceman/Person22.12	22.780	1,169.00	0	0.00	106.32	2.40	0.00	31.92	119.00	2,849.01	669.69	56.00	1/18/1978	0.0000	14,280.0000	0	0.9197	43,745	11,708	3,507	1,094	0	0
10000018	1065Local Representative - Class 123.24	23.940	1,250.00	0	0.00	113.63	2.40	0.00	31.92	119.00	3,099.16	724.81	56.00	4/5/1976	0.0000	14,884.0000	0	0.9097	46,473	11,859	3,638	1,137	0	0
10000019	1065Serviceman/Person22.12	22.780	1,169.00	0	0.00	106.32	2.40	0.00	31.92	119.00	2,849.01	669.69	56.00	11/19/1973	0.0000	14,280.0000	0	0.7972	37,919	10,149	3,040	948	0	0
10000022	1010Meter Reader20	20.600	1,075.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,680.26	626.84	56.00	6/9/1988	0.0000	5,796.0000	218	0.9214	38,832	4,712	3,206	991	0	0
10000023	1075Admin Asst (N)20.005	20.643	1,093.00	0	0.00	121.18	15.64	174.92	31.92	119.00	2,711.20	634.07	56.00	7/12/1988	0.0000	5,796.0000	0	0.8797	38,468	4,063	3,097	962	0	0
10000036	1010Sr. Utility Specialist20.18	20.790	-	0	0.00	99.14	2.40	0.00	31.92	119.00	2,601.39	629.44	56.00	7/21/1989	0.0000	14,280.0000	0	0.9214	39,998	11,722	3,221	0	0	0
10000038	1070Service Technician20.02	20.620	861.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,669.36	624.29	56.00	10/10/1970	0.0000	14,280.0000	0	0.7865	33,819	9,993	2,725	876	0	0
10000039	1025Meter Reader22.698	22.738	237.00	0	0.00	130.38	17.04	169.89	31.92	119.00	2,943.31	688.38	56.00	9/25/1973	0.0000	5,796.0000	0	0.8976	42,812	4,801	3,417	213	0	0
10000040	1075Serviceman/Person22.12	22.780	1,169.00	0	0.00	106.32	2.40	0.00	31.92	119.00	2,849.01	669.69	56.00	4/23/1973	0.0000	14,280.0000	0	0.8797	41,843	11,199	3,365	1,046	0	0
10000045	1080Supt Opns II38.398	38.434	2,008.00	6,025	0.00	220.32	28.80	321.00	31.92	110.00	4,975.51	1,163.63	56.00	8/13/1977	0.0000	14,280.0000	0	0.8919	71,576	11,784	5,632	1,769	0	0
10000049	1010Meter Repairman20.24	20.850	1,088.00	0	0.00	99.14	2.40	0.00	31.92	110.00	2,718.29	635.28	56.00	3/8/1973	0.0000	5,796.0000	276	0.9214	40,113	4,712	3,249	1,007	0	0
10000050	1025On/Off Person24.676	24.614	1,285.00	0	0.00	141.37	18.46	205.58	31.92	119.00	3,166.43	745.21	56.00	5/29/1979	0.0000	14,280.0000	0	0.8976	48,131	11,658	3,888	1,153	0	0
10000052	1015Head Utility Specialist20.51	21.130	1,103.00	0	0.00	100.86	2.40	0.00	31.92	119.00	2,755.81	644.50	56.00	3/30/1970	0.0000	14,280.0000	329	0.9386	41,318	11,918	3,348	1,033	0	0
10000053	1065Local Representative - Class 123.24	23.640	500.00	0	0.00	113.63	2.40	0.00	31.92	119.00	3,099.16	724.81	56.00	4/5/1978	0.0000	14,884.0000	0	0.9486	47,312	12,339	3,786	473	0	0
10000055	1026Maintenance26.189	25.227	1,317.00	0	0.00	145.04	14.06	210.70	31.92	119.00	3,266.79	763.77	56.00	10/30/1981	0.0000	14,280.0000	0	0.8976	47,280	11,684	3,774	1,182	0	0
10000058	1026Plant Operator24.164	24.202	1,263.00	0	0.00	139.54	16.24	202.14	31.92	119.00	3,133.06	732.74	56.00	4/16/1984	0.0000	14,280.0000	0	0.8976	46,369	11,651	3,627	1,134	0	0
10000059	1070Customer Service Technician20.02	20.620	1,076.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,669.36	624.29	56.00	11/12/1976	0.0000	14,280.0000	0	0.7865	33,819	9,993	2,725	646	0	0
10000061	1026Operator24.143	24.181	1,262.00	0	0.00	139.54	16.24	201.98	31.92	119.00	3,130.36	732.10	56.00	3/1/1988	0.0000	14,280.0000	0	0.8976	46,320	11,651	3,824	1,133	0	0
10000062	1025Utility Person-Biweek-NonUnion24.279	24.317	1,269.00	0	0.00	139.64	16.24	203.10	31.92	119.00	3,147.96	736.22	56.00	5/1/1988	0.0000	14,280.0000	0	0.8976	45,575	11,662	3,644	1,139	0	0
10000064	1026Maintenance22.952	22.990	1,200.00	0	0.00	132.19	17.28	182.01	31.92	119.00	2,876.19	696.06	56.00	4/1/1987	0.0000	5,796.0000	0	0.8976	43,088	4,806	3,453	1,077	0	0
10000066	1026Maintenance22.141	22.179	-	0	0.00	128.66	18.58	186.24	31.92	119.00	2,871.20	671.49	56.00	4/13/1987	0.0000	14,280.0000	0	0.8976	41,536	11,622	3,337	0	0	0
10000068	1025On/Off Person23.808	23.846	1,245.00	0	0.00	137.70	18.00	199.16	31.92	119.00	3,087.01	721.98	56.00	10/24/1988	0.0000	14,280.0000	0	0.8976	44,892	11,846	3,576	1,118	0	0
10000069	1010Field Service Tech Temp C154670	20.600	1,075.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,666.79	623.69	56.00	6/4/1979	0.0000	14,280.0000	0	0.9214	39,832	11,722	3,193	991	0	0
10000071	1010Sr. Utility Specialist20.18	20.790	1,085.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,704.37	632.47	56.00	12/18/1978	0.0000	14,884.0000	200	0.9214	39,906	11,996	3,238	1,000	0	0
10000073	1026Operator24.447	24.485	611.00	0	0.00	141.37	18.48	204.50	31.92	119.00	3,169.73	741.31	56.00	9/13/1989	0.0000	14,280.0000	0	0.8976	46,690	11,866	3,668	460	0	0
10000074	1025Operator24.661	24.589	1,284.00	0	0.00	141.37	18.48	205.37	31.92	119.00	3,163.19	744.46	56.00	1/27/1992	0.0000	14,280.0000	0	0.8976	46,064	11,866	3,663	1,163	0	0
10000076	1010Customer Service Technician20.06	20.650	1,076.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,697.63	630.94	56.00	3/30/1981	0.0000	14,280.0000	396	0.9214	39,728	11,722	3,228	993	0	0
10000078	1010Customer Service Technician20.06	20.650	-	0	0.00	99.14	2.40	0.00	31.92	119.00	2,711.80	634.16	56.00	11/22/1982	0.0000	14,280.0000	616	0.9214	39,728	11,722	3,244	0	0	0
10000079	1070Production Technician21.09	21.720	1,134.00	0	0.00	104.85	2.40	0.00	31.92	119.00	2,811.78	657.59	56.00	2/4/1980	0.0000	14,280.0000	0	0.7866	35,623	9,997	2,863	891	0	0
10000080	1070Production Technician21.09	21.720	1,134.00	0	0.00	104.85	2.40	0.00	31.92	118.00	2,811.78	657.59	56.00	2/25/1980	0.0000	14,280.0000	0	0.7866	35,623	9,997	2,863	891	0	0
10000081	1046Clerk II18.821	18.659	-	0	0.00	97.31	12.72	140.61	31.92	119.00	2,182.50	510.42	56.00	1/5/1963	0.0000	5,796.0000	0	0.9130	32,139	4,806	2,816	0	0	0
10000085	1010Admin Asst (N)21.274	21.312	445.00	0	0.00	123.01	16.08	175.00	31.92	119.00	2,758.97	645.24	56.00	6/26/1985	0.0000	14,280.0000	0	0.9214	41,002	11,920	3,298	410	0	0
10000086	1010Production Technician20.62	21.240	1,109.00	0	0.00	100.86	2.40	0.00	31.92	119.00	2,776.46	649.10	56.00	11/12/1985	0.0000	14,280.0000	416	0.9214	40,863	11,723	3,317	1,022	0	0
10000087	1010Meter Reader20	20.600	846.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,682.56	627.37	56.00	3/3/1986	0.0000	14,280.0000	254	0.9214	39,832	11,722	3,211	994	0	0
10000089	1010Production Technician20.62	21.240	1,109.00	0	0.00	100.98	2.40	0.00	31.92	119.00	2,616.01	656.35	56.00	1/12/1987	0.0000	5,796.0000	1,064	0.9214	40,863	4,713	3,362	1,022	0	0
10000090	1010Production Technician20.62	21.240	-	0	0.00	100.98	2.40	0.00	31.92	119.00	2,616.68	656.61	56.00	1/19/1987	0.0000	14,280.0000	1,066	0.9214	40,863	11,723	3,362	0	0	0
10000091	1010Production Technician20.62	21.240	1,109.00	0	0.00	100.98	2.40	0.00	31.92	119.00	2,775.26	649.29	56.00	5/4/1987	0.0000	5,796.0000	429	0.9214	40,863	4,713	3,318	1,022	0	0
10000092	1065Serviceman/Person22.12	22.780	961.00	0	0.00	108.37	2.40	0.00	31.92	119.00	2,949.01	689.69	56.00	7/27/1987	0.0000	14,280.0000	0	0.9465	45,020	12,060	3,610	900	0	0
10000093	1070Production Technician27.09	21.720	907.00	0	0.00	104.65	2.40	0.00	31.92	119.00	2,811.78	657.59	56.00	12/13/1984	0.0000	14,280.0000	0	0.7866	35,623	9,997	2,863	712	0	0
10000094	1015Operator20.4	21.010	1,097.00	0	0.00	100.98	2.40	0.00	31.92	119.00	2,754.44	644.19	56.00	3/29/1976	0.0000	14,280.0000	556	0.9386	41,083	11,916	3,347	1,027	0	0
10000095	1040Work Coordinator22.43	23.100	241.00	0	0.00	110.16	2.40	0.00	31.92	119.00	2,880.43	690.38	56.00	4/11/1988	0.0000	14,280.0000	0	0.9361	45,102	11,806	3,614	226	0	0
10000096	1015Supt Opns I37.74	37.778	1,163.00	11,632	0.00	216.65	26.32	316.62	31.92	119.00	4,880.59	1,143.77	56.00	6/15/1989	0.0000	14,280.0000	0	0.9386	73,672	12,343	6,815	1,106	0	0
10000099	1070Production Technician21.09	21.720	1,134.00	0	0.00	104.66	2.40	0.00	31.92	119.00	2,611.76	657.59	56.00	6/28/1988	0.0000	14,280.0000	0	0.7866	35,623	9,997	2,863	891	0	0
10000100	1015Operator20.4	21.010	1,097.00	0	0.00	100.98	2.40	0.00	31.92	119.00	2,776.64	649.14	56.00	7/14/1977	0.0000	14,280.0000	899	0.9365	41,063	11,916	3,371	1,027	0	0
10000101	1010Meter Reader20	20.600	1,076.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,880.05	629.12	56.00	9/9/1991	0.0000	5,796.0000	376	0.9214	39,632	4,712	3,220	991	0	0
10000103	1070Production Technician21.09	21.720	1,134.00	0	0.00	104.85	2.40	0.00	31.92	119.00	2,811.76	657.59	56.00	12/6/1988	0.0000	14,280.0000	0	0.7865	35,623	9,997	2,863	891	0	0
10000104	1070Clerk General Service (N)15.599	15.637	818.00	0	0.00	89.98	11.76	130.80	31.92	119.00	2,024.30	473.43	56.00	2/26/1987	0.0000	14,280.0000	0	0.7865	26,647	10,096	2,099	841	0	0
10000105	1015Customer Service Technician20.25	20.860	1,089.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,731.27	638.78	56.00	10/4/1977	0.0000	14,280.0000	487	0.9365	40,790	11,914	3,320	1,020	0	0
10000106	1075Operator21.64	22.290	1,164.00	0	0.00	106.49	2.40	0.00	31.92	119.00	2,866.57	674.85	56.00	4/30/1990	0.0000	14,280.0000	0	0.8797	40,943	11,108	3,286	1,024	0	0
10000107	1070Utility Technician20.02	20.620	846.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,669.38	624.29	56.00	4/27/1988	0.0000	14,280.0000	0	0.7866	33,819	9,903	2,726	507	0	0
10000109	1015Meter Maintenance & Repair20.3	20.910	1,092.00	0	0.00	100.96	2.40	0.00	31.92	119.00	2,708.92	633.07	56.00	8/23/1978	0.0000	0.0000	0	0.9385	40,888	127	3,292	1,023	0	0
10000111	1015Super Opns I32.212	32.250	337.00	6,734	0.00	165.44	24.24	289.36	31.92	119.00	4,174.98	976.40	56.00	4/27/1992	0.0000	14,280.0000	0	0.9386	63,062	11,881	4,988	310	0	0
10000113	1015Meter Reader20.09	20.690	1,080.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,700.26	631.52	56.00	4/9/1979	0.0000	14,280.0000	352	0.9385	40,457	11,914	3,284	1,011	0	0
10000115	1070Utility Technician20.02	20.620	-	0	0.00	99.14	2.40	0.00	31.92	119.00	2,669.38	624.29	56.00	4/10/1991	0.0000	14,280.0000	0	0.7866	33,919	9,993	2,726	0	0	0
10000116	1070Production Technician21.09	21.720	1,134.00	0	0.00	104.65	2.40	0.00	31.92	119.00	2,511.76	657.59	56.00	4/15/1991	0.0000	8,962.0000	0	0.7855	35,623	4,099	2,863	891	0	0
10000117	1070Utility Technician20.02	20.620	646.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,669.38	624.29	56.00	5/1/1991	0.0000	14,280.0000	0	0.7866	33,819	9,993	2,776	507	0	0
10000118	1015Customer Service Technician&Re20.25	20.860	871.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,700.46	631.66	56.00	11/19/1979	0.0000	5,796.0000	0	0.9365	40,790	4,769	3,264	816	0	0
10000119	1015Meter Reader20.09	20.690	216.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,678.44	626.41	56.00	6/28/1980	0.0000	5,796.0000	0	0.9365	40,457	4,769	3,259	202	0	0
10000120	1070Meter Technician20.02	20.620	431.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,669.38	624.29	56.00	6/4/1992	0.0000	5,796.0000	0	0.7868	33,818	4,017	2,726	339	0	0
10000123	1015Operator20.4	21.010	1,097.00	0	0.00	100.98	2.40	0.00	31.92	119.00	2,762.98	646.18	56.00	10/11/1990	0.0000	5,796.0000	895	0.9365	41,083	4,790	3,367	1,027	0	0
10000124	1015Sr. Utility Specialist19.29	20.900	-	0	0.00	100.98	2.40	0.00	31.92	119.00	2,705.63	632.77	56.00	10/12/1990	0.0000	14,884.0000	0	0.9365	40,868	12,108	3,290	0	0	0
10000130	1025Secretary (N)17.676	17.714	925.00	0	0.00	100.98	13.70	147.98	31.92	119.00	2,293.15	536.31	56.00	5/8/1995	0.0000	5,796.0000	0	0.8976	33,109	4,734	2,697	830	0	0
10000139	1060Clerk General Service (N)15.326	15.364	-	0	0.00	88.13	11.52	128.32	31.92	119.00	1,968.96	465.18	56.00	4/1/1997	0.0000	14,884.0000	0	0.9097	29,183	11,981	2,392	0	0	0
10000144	1065Foreman A23.21	23.910	-	0	0.00	113.83	2.40	0.00	31.92	119.00	3,096.29	723.90	56.00	1/6/1975	0.0000	14,280.0000	0	0.7972	39,799	10,163	3,164	0	0	0
10000150	1026Maintenance24.381	24.419	1,275.00	0	0.00	139.64	18.24	203.86	31.92	119.00	3,161.19	739.31	56.00	9/4/1972	0.0000	14,884.0000	0	0.8970	45,786	11,822	3,858	1,144	0	0
10000154	1060Serviceman/Person22.12	22.780	1,169.00	0	0.00	106.32	2.40	0.00	31.92	119.00	2,949.01	689.69	56.00	4/6/1978	0.0000	14,280.0000	0	0.8919	42,423	11,354	3,401	1,060	0	0
10000156	1026Meter Reader23.639	23.677	248.00	0	0.00	135.88	17.76	198.92	31.92	119.00	3,052.15	713.82	56.00	7/9/1984	0.0000	14,280.0000	0	0.8976	44,186	11,642	3,537	221	0	0
10000157	1046Serviceman/Person22.12	22.780	1,169.00	0	0.00	106.32	2.40	0.00	31.92	119.00	2,949.01	689.69	56.00	2/4/1977	0.0000	14,280.0000	0	0.9130	43,427	11,623	3,442	1,068	0	0
10000159	1046Filter21.47	22.110	1,154.00	0	0.00	106.49	2.40	0.00	31.92	119.00	2,862.27	669.40	56.00	3/12/1979	0.0000	14,280.0000	0	0.9130	42,149	11,621	3,384	1,064	0	0
10000162	1065Clerk Admin (N)15.204	15.242	796.00	0	0.00	88.13	11.52	127.30	31.92	119.00	1,973.17	461.47	56.00	4/9/1979	0.0000	14,280.0000	0	0.9486	30,123	12,180	2,470	753	0	0
10000163	1015Customer Service Technician&Re20.25	20.860	1,089.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,700.46	631.66	56.00	6/1/1972	0.0000	14,280.0000	0	0.9365	40,790	11,914	3,284	1,020	0	0
10000168	1056Filter21.47	22.110	1,154.00	0	0.00	106.49	2.40	0.00	31.92	119.00	2,862.27	669.40	56.00	11/5/1976	0.0000	5,796.0000	0	0.7972	36,803	4,062	2,965	920	0	0
10000173	1070Supt Production40.422	40.460	2,112.00	12,672	0.00	233.17	30.48	337.92	31.92	119.00	6,237.79	1,224.97	56.00	1/29/1980	0.0000	14,884.0000	0	0.7855	66,360	10,621	5,214	1,659	0	0
10000174	1026Meter Reader22.511	22.549	1,177.00	0	0.00	130.36	17.04	188.33	31.92	119.00	2,819.10	682.69	56.00	5/1/1992	0.0000	0.0000	0	0.8976	42,281	330	3,390	1,056	0	0
10000178	1075Serviceman/Person22.12	22.780	1,169.00	0	0.00	106.32	2.40	0.00	31.92	119.00	2,849.01	669.80	56.00	8/13/1979	0.0000	14,280.0000	0	0.8797	41,843	11,199	3,356	1,046	0	0
10000176	1076Meter Reader21	21.630	903.00	0	0.00	102.82	2.40	0.00	31.92	119.00	2,800.13	654.87	56.00	2/10/1988	0.0000	14,280.0000	0	0.8797	39,730	11,194	3,193	794	0	0
10000182	1070Equipment Operator/Foreman21.09	21.720	1,134.00	0	0.00	104.65	2.40	0.00	31.92	119.00	2,611.78	657.59	56.00	6/25/1984	0.0000	14,280.0000	0	0.7856	35,823	9,997	2,883	891	0	0
10000183	1015Operator20.4	21.010	1,087.00	0	0.00	100.98	2.40	0.00	31.92	119.00	2,794.01	653.44	56.00	3/22/1978	0.0000	5,796.0000	1,196	0.9386	41,083	4,790	3,392	1,027	0	0
10000184	1075Foreman A23.21	23.910	1,248.00	0	0.00	113.83	2.40	0.00	31.92	119.00	3,095.29	723.90	56.00	10/17/1988	0.0000	14,280.0000	0	0.8797	43,918	11,204	3,514	1,006	0	0
10000186	1070Supt Opns I32.692	32.730	-	10,261	0.00	188.11	24.72	273.30	31.92	119.00	4,237.09	990.93	56.00	3/17/1988	0.0000	14,280.0000	0	0.7655	53,081	10,298	4,244	0	0	0
10000187	1070Admin Asst (N)21.274	21.312	1,112.00	0	0.00	123.01	16.08	176.00	31.92	119.00	2,758.97	645.24	56.00	8/7/1982	0.0000	8,796.0000	0	0.7665	34,954	4,180	2,811	873	0	0
10000192	1001Super Wtr Qlty Envrn Cmpl32.183	32.221	1,082.00	6,728	0.00	185.44	24.24	269.11	31.92	119.00	4,171.20	975.52	56.00	5/1/1991	0.0000	14,280.0000	0	0.4443	29,891	6,820	2,384	747	0	0
10000193	1026Foreman26.02	25.058	786.00	0	0.00	143.21	16.72	209.28	31.92	119.00	3,243.81	758.68	56.00	7/1/1982	0.0000	14,280.0000	0	0.8976	48,963	11,661	3,750	705	0	0
10000199	1026Supt Opns I37.115	37.153	-	11,636	0.00	212.06	27.84	310.30	31.92	119.00	4,800.66	1,124.64	56.00	2/3/1997	0.0000	14,280.0000	0	0.8976	69,632	11,822	5,484	0	0	0
10000200	1016Clerk II16.123	16.171	949.00	0	0.00	104.86	13.68	151.76	31.92	119.00	2,352.34	550.15	56.00	8/29/1978	0.0000	14,280.0000	0	0.9366	35,532	12,072	2,862	869	0	0
10000206	1001Dir Opns58.827	58.866	2,988.00	23,747	0.00	326.81	42.72	474.94	31.92	119.00	6,621.60	1,721.64	56.00	8/18/1970	0.0000	14,280.0000	0	0.4443	67,754	5,962	3,765	1,319	0	0
10000207	1001Super Wtr Qlty Envrn Cmpl35.134	36.172	1,636.00	7,344	0.00	201.56	26.40	293.76	31.92	119.00	4,663.23	1,084.87	56.00	7/16/1985	0.0000	5,796.0000	0	0.4443	32,629	2,450	2,574	618	0	0
10000208	1060Supt Opns II34.376	34.413	1,796.00	7,185	0.00	198.29	25.92	287.42	31.92	119.00	4,454.97	1,041.89	56.00	1/2/1985	0.0000	14,280.0000	0	0.9097	85,386	11,946	6,160	1,634	0	0
10000210	1001Admin Asst (N)21.274	21.312	-	0	0.00	123.01	16.08	178.00	31.92	119.00	2,756.97	645.24	56.00	7/1/1985	0.0000	5,796.0000	0	0.4443	18,771	2,368	1,590	0	0	0
10000226	1001Sr CAD Tech (N)24.585	24.623	1,286.00	2,571	0.00	141.37	18.46	205.65	31.92	119.00	3,187.60	745.49	56.00	10/16/1006	0.0000	14,280.0000	0	0.4443	22,643	5,769	1,826	571	0	0
10000243	1026Super Opns I33.364	33.402	1,744.00	6,974	0.00	192.76	25.20	278.97	31.92	119.00	4,324.09	1,011.28	56.00	6/1/1997	0.0000	14,280.0000	0	0.8976	62,802	11,774	4,046	1,565	0	0
10000246	1001Mgr Engineering57.614	67.652	3,020.00	24,159	0.00	332.32	43.44	483.18	31.92	119.00	6,021.60	1,751.63	56.00	9/9/1968	0.0000	14,280.0000	0	0.4443	53,688	5,869	3,798	1,342	0	0
10000248	1085Customer Service Technician19.91	20.610	842.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,687.90	628.62	56.00	10/20/1976	0.0000	14,280.0000	626	0.9812	41,163	12,228	3,366	617	0	0
10000251	1001Super Business Process31.971	32.009	1,671.00	8,683	0.00	183.80	24.00	267.34	31.92	119.00	4,143.76	969.10	56.00	9/30/1985	0.0000	14,280.0000	0	0.4443	28,896	6,818	2,349	742	0	0
10000258	1015Customer Service Technician&Re20.25	20.860	1,089.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,722.06	636.62	56.00	4/22/1970	0.0000	14,280.0000	349	0.9365	40,790	11,914	3,309	1,020	0	0
10000854	1070Field Service Person20.02	20.620	1,076.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,669.38	624.29	56.00	2/11/1998	0.0000	14,280.0000	0	0.7865	33,819	9,993	2,726	845	0	0
10000859	1046Filter21.47	22.110	1,154.00	0	0.00	106.49	2.40	0.00	31.92	119.00	2,862.27	669.40	56.00	4/13/1998	0.0000	14,280.0000	0	0.9130	42,149	11,621	3,384	1,054	0	0
10001414	1068Super Opns I29.087	29.126	1,216.00	8,081	0.00	167.06	21.84	243.26	31.92	119.00	3,770.41	881.79	56.00	8/24/1998	0.0000	14,280.0000	0	0.7972	48,480	10,406	3,848	949	0	0
10001861	1090Field Service Rep/Troubleshoot25.8	26.360	1,376.00	0	500.00	126.68	2.40	0.00	31.92	119.00	3,412.46	798.08	56.00	8/23/1993	0.0000	5,796.0000	0	0.7746	42,828	4,369	3,397	1,098	0	387
10001976	1090Field Service Rep/Troubleshoot25.8	26.360	-	0	500.00	126.68	2.40	0.00	31.92	119.00	3,418.03	799.38	56.00	3/17/1997	0.0000	14,280.0000	90	0.7745	42,828	10,261	3,402	0	0	387
10001988	1090Operator/Maintainer WT578.26	29.110	1,520.00	0	500.00	139.54	2.40	0.00	31.92	119.00	3,790.27	888.64	56.00	7/19/1973	0.0000	14,280.0000	497	0.7745	47,075	10,271	3,786	1,177	0	387
10002131	1090Plant Mechanic28.26	29.110	1,520.00	0	500.00	139.54	2.40	0.00	31.92	119.00	3,789.33	881.54	56.00	3/23/1987	0.0000	14,280.0000	14	0.7745	47,076	10,271	3,738	1,177	0	387

10000006	1,662	1,329	43,363	41,836	472
10000007	816	784	42,190	40,553	0
10000008	1,662	1,626	45,873	44,051	470
10000009	1,662	1,486	83,821	73,737	0
10000010	1,662	1,626	43,563	41,921	758
10000013	816	784	43,166	41,499	326
10000015	1,662	1,656	47,560	43,745	0
10000016	1,776	1,616	49,867	45,473	0
10000019	1,662	1,349	47,565	37,919	0
10000022	816	752	43,230	39,865	213
10000023	816	718	43,729	38,498	0
10000035	1,662	1,559	43,410	39,808	0
10000036	1,662	1,329	43,056	33,819	0
10000039	816	732	47,473	42,612	0
10000040	1,662	1,486	47,566	41,843	0
10000045	1,662	1,509	80,260	71,576	0
10000049	816	752	43,811	40,295	182
10000050	1,662	1,519	61,384	48,131	0
10000052	1,662	1,585	44,449	41,643	325
10000053	1,776	1,681	49,987	47,312	0
10000055	1,662	1,519	52,674	47,280	0
10000056	1,662	1,619	50,534	45,359	0
10000059	1,662	1,329	43,055	33,819	0
10000061	1,662	1,519	50,490	45,320	0
10000062	1,662	1,519	50,774	45,575	0
10000064	816	732	46,003	43,088	0
10000065	1,662	1,519	46,310	41,668	0
10000068	1,662	1,519	49,799	44,692	0
10000069	1,662	1,566	43,013	38,632	0
10000071	1,776	1,636	43,619	40,170	173
10000073	1,662	1,519	51,125	45,890	0
10000074	1,662	1,619	51,342	46,084	0
10000078	1,662	1,559	43,613	40,056	325
10000079	1,662	1,559	43,736	40,329	831
10000079	1,662	1,329	45,361	36,823	0
10000080	1,662	1,329	45,361	36,823	0
10000081	816	745	36,702	33,139	0
10000085	1,662	1,559	44,499	41,002	0
10000088	1,662	1,559	44,766	41,270	416
10000087	1,662	1,539	43,267	39,843	211
10000088	816	752	45,403	41,916	1,064
10000090	1,662	1,559	46,414	41,928	1,086
10000091	816	752	44,778	41,292	426
10000092	1,662	1,601	47,565	45,020	0
10000093	1,662	1,329	45,361	36,823	0
10000094	1,662	1,585	44,427	41,641	588
10000096	1,662	1,562	48,733	46,102	0
10000098	1,662	1,585	78,840	73,672	0
10000100	1,662	1,329	45,361	36,823	0
10000100	1,662	1,595	44,788	41,983	899
10000101	816	752	43,388	39,931	299
10000103	1,662	1,329	45,361	36,823	0
10000104	1,662	1,329	72,950	26,847	0
10000106	1,662	1,585	44,052	41,193	493
10000105	1,662	1,486	46,843	40,843	0
10000107	1,662	1,329	43,056	33,819	0
10000109	0	0	43,860	40,888	0
10000111	2,136	2,000	67,208	63,082	0
10000113	1,662	1,585	43,653	40,810	362
10000115	1,662	1,329	43,055	33,819	0
10000116	876	858	46,361	36,823	0
10000117	1,662	1,329	43,056	33,819	0
10000118	816	764	43,568	40,760	0
10000119	816	764	43,201	40,457	0
10000120	816	641	43,056	33,819	0
10000123	816	784	44,964	41,778	896
10000124	1,776	1,663	43,639	40,808	0
10000130	816	732	39,987	33,168	0
10000138	1,776	1,618	32,080	29,163	0
10000145	1,662	1,349	46,824	39,709	0
10000150	1,776	1,694	50,987	45,708	0
10000154	1,662	1,509	47,565	42,473	0
10000155	1,662	1,519	49,229	44,156	0
10000157	1,662	1,645	47,565	43,427	0
10000159	1,662	1,545	46,169	42,140	0
10000162	1,662	1,601	31,825	30,123	0
10000163	1,662	1,586	43,858	40,790	0
10000165	816	651	46,166	39,803	0
10000173	1,776	1,395	64,486	56,369	0
10000174	0	0	47,063	42,261	0
10000178	1,662	1,486	47,565	41,843	0
10000178	1,662	1,486	45,183	39,730	0
10000182	1,662	1,329	45,361	35,673	0
10000183	816	764	45,066	42,279	1,186
10000184	1,662	1,486	48,624	43,818	0
10000185	1,662	1,329	56,340	53,881	0
10000187	816	641	44,486	34,954	0
10000182	1,662	752	57,277	29,691	0
10000193	1,662	1,519	52,321	46,953	0
10000199	1,662	1,519	77,676	69,632	0
10000200	1,662	1,585	37,941	35,532	0
10000205	1,662	752	146,734	52,754	0
10000207	816	383	73,439	32,629	0
10000208	1,662	1,539	71,854	66,308	0
10000210	816	383	44,486	10,771	0
10000226	1,662	752	61,413	22,843	0
10000243	1,662	1,519	69,743	62,602	0
10000245	1,662	752	120,796	53,099	0
10000248	1,662	1,626	43,363	41,670	516
10000251	1,662	752	66,635	29,895	0
10000256	1,662	1,586	43,906	41,102	313
10000564	1,662	1,329	43,056	33,919	0
10000569	1,662	1,545	46,166	42,149	0
10001414	1,662	1,349	60,913	48,460	0
10001651	816	632	55,040	42,926	0
10001978	1,662	1,310	66,130	42,718	89
10001988	1,662	1,310	61,278	47,572	497
10002131	1,662	1,310	60,766	47,086	13

10002134	IN-Northwest Indiana	109006	NWO-Field Services	F28WUB	Field Service Rep Class AA		007	Operatives (Semiskilled)	25.320	52,666	11/01/79	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10002616	IN-Johnson County	106506	JCO-Admin & General	402M62	Coord Construction (N)	L12	005	Office and Clerical	18.092	37,632	11/16/08	N			N	Full-time Regular	2088
10003030	IN-Johnson County	106506	JCO-Field Services	F16WUB	Fitter		007	Operatives (Semiskilled)	19.470	40,498	12/14/08	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2088
10004606	IN-Wabash Valley	107006	WBV-Field Services	T30WUB	Service Technician		007	Operatives (Semiskilled)	20.020	41,642	03/30/09	U	P6157	Plumbers & Steamfitters, TH	N	Full-time Regular	2088
10004607	IN-Wabash Valley	107006	WBV-Field Services	C38WUB	Customer Service Technician		007	Operatives (Semiskilled)	20.020	41,642	03/29/09	U	P6157	Plumbers & Steamfitters, TH	N	Full-time Regular	2088
10007147	IN-Noblesville	106006	NOB-Field Services	L12WUB	Local Representative - Class 1		007	Operatives (Semiskilled)	23.240	48,339	09/14/09	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2088
10007660	IN-Northwest Indiana	109006	NWO-Field Services	R30WUB	Street Repair Crew Leader		008	Craft Workers (Skilled)	24.280	50,461	09/16/94	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10007740	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		008	Craft Workers (Skilled)	24.080	50,086	05/22/95	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10007788	IN-Northwest Indiana	109001	NWO-Production	405702	Supt Production	L07	012	First/Mid-Level Mgrs	38.117	79,284	05/07/90	N			Y	Full-time Regular	2088
10007794	IN-Northwest Indiana	109006	NWO-Admin & General	E26WUB	Engineering Aide		006	Office and Clerical	24.250	50,440	11/08/78	U	C13584	United Steel Wrkr, Northwest	N	Full-time Regular	2088
10007801	IN-Northwest Indiana	109006	NWO-Field Services	406402	Supvr Oprs I	L08	012	First/Mid-Level Mgrs	29.988	62,376	10/18/88	N			Y	Full-time Regular	2088
10007803	IN-Corporate	100114	CORP-Engineering	608108	Sr Engr	L07	002	Professionals	49.346	102,640	09/15/92	N			Y	Full-time Regular	2088
10007806	IN-Northwest Indiana	109005	NWO-Admin & General	405602	Supt Opes I	L07	012	First/Mid-Level Mgrs	38.173	79,400	04/04/88	N			Y	Full-time Regular	2088
10007807	IN-Northwest Indiana	109006	NWO-Field Services	406402	Supvr Oprs I	L08	012	First/Mid-Level Mgrs	33.260	69,180	06/30/77	N			Y	Full-time Regular	2088
10008046	IN-Southern Indiana	107506	SIO-Field Services	S08WUB	Serviceman/Person		007	Operatives (Semiskilled)	22.120	46,010	11/08/99	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2088
10008130	IN-Northwest Indiana	109006	NWO-Admin & General	600206	Admin Asst (N)	L13	005	Office and Clerical	20.730	43,118	12/08/87	N			N	Full-time Regular	2088
10008143	IN-Northwest Indiana	109006	NWO-Field Services	406402	Supvr Oprs I	L08	012	First/Mid-Level Mgrs	29.270	60,883	04/03/91	N			Y	Full-time Regular	2088
10008171	IN-Northwest Indiana	109006	NWO-Field Services	C11WNB	Clerk III		006	Office and Clerical	17.158	35,689	10/21/98	N			N	Full-time Regular	2088
10008187	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	03/01/87	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008198	IN-Northwest Indiana	109006	NWO-Field Services	P56WUB	Pipe Mechanic Crew Leader		008	Craft Workers (Skilled)	27.930	58,094	09/03/88	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008199	IN-Northwest Indiana	109001	NWO-Production	U19WUB	Utility Worker		007	Operatives (Semiskilled)	22.310	46,405	09/11/88	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008200	IN-Northwest Indiana	109006	NWO-Field Services	F28WUB	Field Service Rep Class AA		007	Operatives (Semiskilled)	25.320	52,666	01/17/66	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008205	IN-Northwest Indiana	109006	NWO-Field Services	F28WUB	Field Service Rep Class AA		007	Operatives (Semiskilled)	25.320	52,666	02/28/72	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008206	IN-Northwest Indiana	109001	NWO-Production	P86WUB	Plant Mechanic		006	Craft Workers (Skilled)	28.260	58,761	07/06/73	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008207	IN-Northwest Indiana	109006	NWO-Field Services	F28WUB	Field Service Rep Class AA		007	Operatives (Semiskilled)	25.320	52,666	10/27/72	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008209	IN-Northwest Indiana	109001	NWO-Production	P86WUB	Plant Mechanic		006	Craft Workers (Skilled)	28.260	58,761	03/22/77	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008212	IN-Northwest Indiana	109001	NWO-Production	P86WUB	Plant Mechanic		006	Craft Workers (Skilled)	28.260	58,761	01/23/79	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008214	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	06/23/06	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008215	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		006	Craft Workers (Skilled)	24.080	50,086	11/13/05	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008216	IN-Northwest Indiana	109001	NWO-Production	P65WUB	Plant Technician		006	Craft Workers (Skilled)	21.860	45,469	12/12/06	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008218	IN-Northwest Indiana	109006	NWO-Field Services	F60WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	01/08/98	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008220	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	01/09/98	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008221	IN-Northwest Indiana	109006	NWO-Field Services	F60WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	01/11/98	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008222	IN-Northwest Indiana	109001	NWO-Production	O61WUB	Operator/Maintainer WT6		006	Craft Workers (Skilled)	28.260	58,761	08/13/79	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008223	IN-Northwest Indiana	109006	NWO-Field Services	F60WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	24.790	51,563	02/04/07	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008226	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	03/26/07	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008228	IN-Northwest Indiana	109006	NWO-Field Services	F60WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.190	52,395	11/17/07	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008229	IN-Northwest Indiana	109006	NWO-Field Services	P83WUB	Pipe Mech Crew Lead DSL/MT		006	Craft Workers (Skilled)	28.260	58,761	04/18/83	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008230	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		006	Craft Workers (Skilled)	24.080	50,086	01/08/08	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008231	IN-Northwest Indiana	109006	NWO-Field Services	F60WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	01/12/08	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008233	IN-Northwest Indiana	109006	NWO-Field Services	G11WUB	Garage Crew Leader		008	Laborers (Unskilled)	25.850	53,768	03/23/08	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008234	IN-Northwest Indiana	109006	NWO-Field Services	B12WUB	Building & Grounds Worker		008	Laborers (Unskilled)	15.240	31,699	06/20/08	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008235	IN-Northwest Indiana	109006	NWO-Field Services	P83WUB	Pipe Mech Crew Lead DSL/MT		006	Craft Workers (Skilled)	28.260	58,761	03/31/87	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008236	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		006	Craft Workers (Skilled)	24.080	50,086	08/31/08	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008238	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.190	52,395	09/30/08	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008239	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		006	Craft Workers (Skilled)	24.080	50,086	10/12/08	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008241	IN-Northwest Indiana	109001	NWO-Production	P85WUB	Plant Techician WT5		006	Craft Workers (Skilled)	24.000	49,920	10/20/08	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008243	IN-Northwest Indiana	109001	NWO-Production	O61WUB	Operator/Maintainer WT6		006	Craft Workers (Skilled)	28.260	58,761	03/19/84	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008248	IN-Northwest Indiana	109001	NWO-Production	P86WUB	Plant Mechanic		006	Craft Workers (Skilled)	28.260	58,761	11/26/80	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008249	IN-Northwest Indiana	109006	NWO-Field Services	F28WUB	Field Service Rep Class AA		007	Operatives (Semiskilled)	25.320	52,666	06/24/90	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008252	IN-Northwest Indiana	109001	NWO-Production	P86WUB	Plant Mechanic		006	Craft Workers (Skilled)	26.190	54,475	08/04/90	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008253	IN-Northwest Indiana	109006	NWO-Field Services	P83WUB	Pipe Mech Crew Lead DSL/MT		006	Craft Workers (Skilled)	28.260	58,761	09/04/00	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008254	IN-Northwest Indiana	109006	NWO-Field Services	P83WUB	Pipe Mech Crew Lead DSL/MT		006	Craft Workers (Skilled)	28.260	58,761	09/28/00	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008277	IN-Northwest Indiana	109006	NWO-Field Services	F28WUB	Field Service Rep Class AA		007	Operatives (Semiskilled)	25.320	52,666	02/27/01	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008279	IN-Northwest Indiana	109001	NWO-Production	P86WUB	Plant Mechanic		006	Craft Workers (Skilled)	28.260	58,761	09/22/01	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008280	IN-Northwest Indiana	109006	NWO-Field Services	P89WUB	Pipe Mechanic		006	Craft Workers (Skilled)	23.760	49,421	10/23/01	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008281	IN-Northwest Indiana	109006	NWO-Field Services	F28WUB	Field Service Rep Class AA		007	Operatives (Semiskilled)	25.320	52,666	10/29/01	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008282	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	08/01/02	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008283	IN-Northwest Indiana	109001	NWO-Production	O61WUB	Operator/Maintainer WT6		006	Craft Workers (Skilled)	28.260	58,761	03/03/00	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008284	IN-Northwest Indiana	109006	NWO-Field Services	P83WUB	Pipe Mech Crew Lead DSL/MT		006	Craft Workers (Skilled)	26.120	54,330	06/25/03	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008285	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		006	Craft Workers (Skilled)	24.080	50,086	09/21/03	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008286	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	09/22/03	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008289	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		006	Craft Workers (Skilled)	24.080	50,086	11/14/04	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008290	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	11/16/04	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008291	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		006	Craft Workers (Skilled)	24.080	50,086	03/06/95	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008298	IN-Northwest Indiana	109006	NWO-Admin & General	C64WUB	Customer Service Rep - Class A		005	Office and Clerical	17.040	35,443	08/06/68	U	C13584	United Steel Wrkr, Northwest	N	Full-time Regular	2088
10008300	IN-Northwest Indiana	109001	NWO-Production	P86WUB	Plant Mechanic		006	Craft Workers (Skilled)	28.260	58,761	08/19/68	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008302	IN-Northwest Indiana	109001	NWO-Production	O61WUB	Operator/Maintainer WT6		006	Craft Workers (Skilled)	28.260	58,761	05/01/72	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008303	IN-Northwest Indiana	109001	NWO-Production	O61WUB	Operator/Maintainer WT6		006	Craft Workers (Skilled)	28.260	58,761	05/04/72	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008306	IN-Northwest Indiana	109001	NWO-Production	O64WUB	First Operator		006	Craft Workers (Skilled)	27.930	58,094	05/18/76	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008307	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.600	53,248	01/26/95	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008340	IN-Northwest Indiana	109001	NWO-Production	O64WUB	First Operator		006	Craft Workers (Skilled)	27.930	58,094	05/19/86	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008342	IN-Northwest Indiana	109006	NWO-Field Services	H22WUB	Heavy Duty Equipment Operator		008	Laborers (Unskilled)	25.230	52,478	10/03/80	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008357	IN-Northwest Indiana	109006	NWO-Field Services	C11WNB	Clerk III		006	Office and Clerical	18.980	39,277	11/13/89	N			N	Full-time Regular	2088
10008361	IN-Northwest Indiana	109006	NWO-Field Services	C11WNS	Clerk III		005	Office and Clerical	19.852	41,292	10/21/98	N			N	Full-time Regular	2088
10008362	IN-Northwest Indiana	109001	NWO-Production	C11WNB	Clerk III		005	Office and Clerical	15.750	32,760	08/28/98	N			N	Full-time Regular	2088
10008366	IN-Northwest Indiana	109001	NWO-Production	P65WUB	Plant Technician		006	Craft Workers (Skilled)	24.000	49,920	07/19/71	U	S13584	United Steel Wrkr,Northwest IN	N	Full-time Regular	2088
10008368	IN-Northwest Indiana	109006	NWO-Admin & General	C64WUB	Customer Service Rep - Class A		006	Office and Clerical	17.040	35,443	09/14/71	U	C13584	United Steel Wrkr, Northwest	N	Full-time Regular	2088
10008370	IN-Northwest Indiana	109006	NWO-Field Services	406402	Supvr Oprs I	L08	012	First/Mid-Level Mgrs	28.469	59,215	06/29/98	N			Y	Full-time Regular	2088
10008395	IN-Seymour	108501	SEY-Production	P07WUW	Plant Operator		008	Craft Workers (Skilled)	19.910	41,413	11/22/90	U	E13008	Electrical Workers, Seymour	N	Full-time Regular	2088
10008521	IN-Southern Indiana	107506	SIO-Field Services	S06WUB	Serviceman/Person		007	Operatives (Semiskilled)	22.120	46,010	11/20/99	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2088
10008665	IN-Muncie Water	101506	MUN-Field Service	M42WUW	Meter Reader		007	Operatives (Semiskilled)	20.090	41,787	12/28/99	U	S13218	United Steel Workers, Muncie	N	Full-time Regular	2088
10009003	IN-Kokomo	101006	KOK-Field Service	C38WUB	Customer Service Technician		007	Operatives (Semiskilled)	20.050	41,704	01/06/00	U	S2968	United Steel Workers, Kokomo	N	Full-time Regular	2088
10009320	IN-Winchester	104806	WIN-Field Services	U15WNB	Utility Person-Biweek-NonUnion		007	Operatives (Semiskilled)	20.640	42,931	10/04/01	N			N	Full-time Regular	2088
10009321	IN-Winchester	104806	WIN-Field Services	U15WNB	Utility Person-Biweek-NonUnion		007	Operatives (Semiskilled)	20.434	42,503	02/08/99	N			N	Full-time Regular	2088
10009323	IN-Mooresville	106806	MOO-Admin & General	405602	Supt Opns II	L04	012	First/Mid-Level Mgrs	29.720	61,817	12/06/93	N			Y	Full-time Regular	2088
10009324	IN-Mooresville	106806	MOO-Field Services	U15WNB	Utility Person-Biweek-NonUnion		007	Operatives (Semiskilled)	24.415	50,783	04/06/66	N			N	Full-time Regular	2088
10009325	IN-Mooresville	106805	MOO-Admin & General	C10WNB	Clerk II		005	Office and Clerical	15.394	32,020	02/16/98	N			N	Full-time Regular	2088
10009328	IN-West Lafayette	104706	WLA-Field Services	C11WNB	Clerk III		006	Office and Clerical	21.370	44,450	06/10/93	N			N	Full-time Regular	2088
10009329	IN-West Lafayette	104706	WLA-Field Services	F05WNB	Field Services Representative		007	Operatives (Semiskilled)	24.604	51,168	11/21/88	N			N	Full-time Regular	2088
10009330	IN-West Lafayette	104706	WLA-Field Services	F06WNB	Field Services Representative		007	Operatives (Semiskilled)	25.129	52,268	12/03/80	N			N	Full-time Regular	2088
10009331	IN-West Lafayette	104706	WLA-Field Services	F05WNB	Field Services Representative		007	Operatives (Semiskilled)	25.178	52,370	06/06/91	N			N	Full-time Regular	2088
10009332	IN-West Lafayette	104706	WLA-Field Services	F06WNB	Field Services Representative		007	Operatives (Semiskilled)	25.407	52,847	10/28/93	N			N	Full-time Regular	2088
10009333	IN-West Lafayette	104706	WLA-Field Services	F06WNB	Field Services Representative		007	Operatives (Semiskilled)	24.213	50,363	04/07/89	N			N	Full-time Regular	2088
10009340	IN-Warsaw	104606	WAR-Field Services	L11WUB	Lead Worker		007	Operatives (Semiskilled)	20.380	42,390	10/31/94	U	IBT364	Intl Brth, Teamsters, Warsaw	N	Full-time Regular	2088
10009341	IN-Warsaw	104606	WAR-Field Services	601106	Clerk General Service (N)	L15	005	Office and Clerical	17.764	36,950	02/22/88	N			N	Full-time Regular	2088
10011277	IN-Southern Indiana	107506	SIO-Field Services	F20WUB	Foreman A		007	Operatives (Semiskilled)	23.210	48,277	04/10/00	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2088
10011427	IN-Southern Indiana	107501	SIO-Production	406407	Supvr Opns I	L06	012	First/Mid-Level Mgrs	29.335	61,017	04/14/00	N			Y	Full-time Regular	2088
10013039	IN-Johnson County	106505	JCO-Admin & General	601106	Clerk General Service (N)	L15	005	Office and Clerical	15.217	31,652	07/01/00	N			N	Full-time Regular	2088
10014962	IN-Muncie Water	101506	MUN-Field Service	H06WUW	Head Utility Specialist		007	Operatives (Semiskilled)	20.610	42,861	10/09/00	U	S13218	United Steel Workers, Muncie	N	Full-time Regular	2088
10015446	IN-Corporate	100117	CORP-Water Quality	607706	Supvr Wtr Qlty Envrn Cmpl	L09	012	First/Mid-Level Mgrs	27.262	56,705	11/06/00	N			Y	Full-time Regular	2088
10017486	IN-Corporate	100105	CORP-Admin & Gen	403102	Dir Opns	L06	012	First/Mid-Level Mgrs	53.173	110,600	12/16/85	N			Y	Full-time Regular	2088
10018206	IN-Johnson County	106505	JCO-Admin & General	406552	Supt Field Operations	L07	012	First/Mid-Level Mgrs	35.416	73,665	10/07/98	N			Y	Full-time Regular	2088
10018680	IN-West Lafayette	104706	WLA-Field Services	F03WUB	Field Service Technician II		007	Operatives (Semiskilled)	22.660	47,133	04/30/01	N			N	Full-time Regular	2088
10020186	IN-Richmond	102506	RIC-Field Services	U15WNB	Utility Person-Biweek-NonUnion		007	Operatives (Semiskilled)	21.560	44,845	07/25/01	N			N	Full-time Regular	2088
10020190	IN-Kokomo	101006	KOK-Field Service	F42WUB	Field Service Tech Temp C1548		007	Operatives (Semiskilled)	20.000	41,600	08/13/01	U	S2958	United Steel Workers, Kokomo	N	Full-time Regular	2088
10020782	IN-Crawfordsville	105001	CRW-Production	O18WUB	Operator		008	Craft Workers (Skilled)	21.640	45,011	09/01/01	U	E1393C	Electrical Workers, ICWC	N	Full-time Regular	2088
11000048	IN-Corporate	100105	CORP-Admin & Gen	403018	Dir Field Operations (Large)	L05	012	First/Mid-Level Mgrs	61.298	127,500	10/29/81	N			Y	Full-time Regular	2088

10002134	1090Field Service Rep Class AA25.32	26.080	-	0	600.00	124.86	2.40	0.00	31.92	119.00	3,378.21	780.60	56.00	11/1/1970	0.0000	14,280.0000	0	0.7745	42,175	10,280	3,382	0	0	387
10002619	1065Coord Construction (N)18.092	18.130	568.00	0	0.00	104.85	13.68	151.42	31.92	119.00	2,347.04	548.90	56.00	11/16/1998	0.0000	5,708.0000	0	0.7972	30,175	4,211	2,448	453	0	0
10003030	1065Fitter19.47	21.110	-	0	0.00	100.96	2.40	0.00	31.92	119.00	2,732.62	639.13	56.00	12/14/1998	0.0000	14,280.0000	0	0.7972	35,139	10,143	2,826	0	0	0
10004606	1070Service Technician20.02	20.620	-	0	0.00	99.14	2.40	0.00	31.92	119.00	2,659.36	524.29	56.00	3/30/1999	0.0000	14,280.0000	0	0.7885	33,819	9,993	2,725	0	0	0
10004607	1070Customer Service Technician20.02	20.620	1,078.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,659.36	524.29	56.00	3/29/1999	0.0000	14,280.0000	0	0.7885	33,819	9,993	2,725	846	0	0
10007147	1060Local Representative - Class 123.24	23.940	-	0	0.00	113.83	2.40	0.00	31.92	119.00	3,099.18	724.61	56.00	9/14/1999	0.0000	14,280.0000	0	0.9097	45,473	11,586	3,638	0	0	0
10007680	1090Street Repair Crew Leader24.26	24.990	1,304.00	0	500.00	110.34	2.40	0.00	31.92	119.00	3,241.22	756.03	56.00	9/16/1994	0.0000	14,280.0000	99	0.7745	40,413	10,256	3,233	1,010	0	387
10007740	1090MPG (S1356Q)24.08	24.800	1,295.00	0	600.00	119.34	2.40	0.00	31.92	119.00	3,710.51	750.84	56.00	5/22/1995	0.0000	14,280.0000	0	0.7745	40,105	10,256	3,204	1,003	0	387
10007788	1090Supt Production38.117	38.155	1,992.00	11,960	0.00	220.32	28.80	318.67	31.92	119.00	4,939.39	1,155.18	56.00	5/7/1990	0.0000	0.0000	0	0.7745	61,703	464	4,856	1,543	0	0
10007794	1090Engineering Aide24.26	24.980	1,043.00	0	600.00	119.34	2.40	0.00	31.92	119.00	3,236.30	756.64	56.00	11/8/1978	0.0000	14,684.0000	24	0.7745	40,397	10,488	3,227	806	0	387
10007801	1090Supv Opns I29.988	30.026	1,567.00	5,260	0.00	172.58	22.56	250.76	31.92	119.00	3,887.05	909.07	56.00	10/18/1988	0.0000	14,280.0000	0	0.7745	48,557	10,120	3,850	1,214	0	0
10007803	1001Sr Engr49.346	49.384	2,576.00	16,467	0.00	284.58	37.20	412.48	31.92	119.00	6,303.09	1,495.15	56.00	9/16/1992	0.0000	14,280.0000	0	0.4443	46,513	5,933	3,682	1,146	0	0
10007806	1090Supt Opns I38.173	38.211	1,995.00	11,988	0.00	220.32	28.80	319.14	31.92	119.00	4,946.84	1,156.86	56.00	4/4/1988	0.0000	14,280.0000	0	0.7745	61,793	10,214	4,863	1,546	0	0
10007807	1090Supv Opns I33.26	33.298	1,738.00	8,063	0.00	190.94	24.96	278.10	31.92	119.00	4,310.83	1,008.13	56.00	6/30/1977	0.0000	14,280.0000	0	0.7745	53,848	10,167	4,256	1,348	0	0
10008048	1075Serviceman/Person22.12	22.780	-	0	0.00	108.32	2.40	0.00	31.92	119.00	2,949.01	689.69	56.00	11/8/1999	0.0000	5,708.0000	0	0.8797	41,843	4,506	3,365	0	0	0
10008130	1090Admin Asst (N)20.73	20.768	1,084.00	0	0.00	119.34	15.60	173.46	31.92	119.00	2,886.54	628.77	56.00	12/8/1987	0.0000	14,280.0000	0	0.7745	33,586	10,013	2,705	840	0	0
10008143	1090Supv Opns I29.27	29.308	1,530.00	6,120	0.00	168.91	22.08	244.76	31.92	118.00	3,794.10	887.33	56.00	4/3/1991	0.0000	14,280.0000	0	0.7745	47,308	10,112	3,761	1,185	0	0
10008171	1090Clerk III17.158	17.196	716.00	0	0.00	99.14	12.96	143.62	31.92	119.00	2,226.13	520.63	56.00	10/21/1998	0.0000	14,280.0000	0	0.7745	27,809	9,972	2,263	666	0	0
10008197	1090Field Service Rep/Troubleshoot25.6	26.360	1,101.00	0	600.00	126.66	2.40	0.00	31.92	119.00	3,412.59	798.10	56.00	3/1/1967	0.0000	14,280.0000	2	0.7745	42,828	10,261	3,397	853	0	387
10008198	1090Pipe Mechanic Crew Leader27.93	28.770	1,502.00	0	600.00	137.70	2.40	0.00	31.92	119.00	3,724.45	871.04	56.00	9/3/1968	0.0000	14,280.0000	0	0.7745	46,526	10,270	3,695	1,163	0	387
10008199	1090Utility Worker22.31	22.980	240.00	0	600.00	110.10	2.40	0.00	31.92	119.00	2,974.90	695.74	56.00	9/11/1968	0.0000	14,280.0000	0	0.7745	37,162	10,240	2,976	186	0	387
10008200	1090Field Service Rep Class AA25.32	26.080	1,089.00	0	500.00	124.85	2.40	0.00	31.92	119.00	3,378.21	789.00	56.00	1/17/1956	0.0000	5,708.0000	0	0.7745	42,175	4,368	3,382	643	0	387
10008206	1090Field Service Rep Class AA25.32	26.080	1,361.00	0	600.00	124.86	2.40	0.00	31.92	119.00	3,378.21	789.80	56.00	2/28/1972	0.0000	14,280.0000	0	0.7745	42,175	10,280	3,382	1,064	0	387
10008206	1090Plant Mechanic28.26	29.110	1,520.00	0	500.00	139.64	2.40	0.00	31.92	119.00	3,772.28	882.23	56.00	7/6/1973	0.0000	14,280.0000	82	0.7745	47,075	10,271	3,740	1,177	0	387
10008207	1090Field Service Rep Class AA25.32	26.080	272.00	0	600.00	124.86	2.40	0.00	31.92	119.00	3,378.21	789.60	56.00	10/27/1972	0.0000	14,280.0000	0	0.7745	42,175	10,280	3,382	211	0	387
10008208	1090Plant Mechanic28.26	29.110	1,210.00	0	600.00	139.54	2.40	0.00	31.92	119.00	3,770.24	881.75	56.00	3/22/1977	0.0000	14,280.0000	29	0.7745	47,075	10,271	3,739	942	0	387
10008212	1090Plant Mechanic28.26	29.110	-	0	600.00	139.84	2.40	0.00	31.92	119.00	3,769.77	881.84	56.00	1/23/1978	0.0000	5,708.0000	21	0.7745	47,075	4,379	3,738	0	0	387
10008214	1090Field Service Rep/Troubleshoot25.6	26.360	1,376.00	0	500.00	126.66	2.40	0.00	31.92	119.00	3,412.46	798.08	56.00	5/23/1995	0.0000	14,280.0000	0	0.7745	42,828	10,261	3,397	1,066	0	387
10008215	1090MPG (S1356Q)24.08	24.800	1,296.00	0	600.00	119.34	2.40	0.00	31.92	119.00	3,210.51	750.84	56.00	11/13/1996	0.0000	5,708.0000	0	0.7745	40,105	4,363	3,204	1,003	0	387
10008216	1090Plant Technician21.86	22.520	1,176.00	0	600.00	108.32	2.40	0.00	31.92	119.00	2,945.00	686.75	56.00	12/12/1996	0.0000	14,280.0000	476	0.7745	36,416	10,247	2,980	911	0	387
10008218	1090Field Service Rep/Troubleshoot25.6	26.360	1,376.00	0	500.00	126.66	2.40	0.00	31.92	119.00	3,416.82	799.56	56.00	1/5/1998	0.0000	14,280.0000	103	0.7745	42,628	10,261	3,403	1,066	0	387
10008220	1090Field Service Rep/Troubleshoot25.6	26.360	1,376.00	0	500.00	126.66	2.40	0.00	31.92	119.00	3,412.49	798.06	56.00	1/6/1998	0.0000	14,280.0000	0	0.7745	42,628	10,261	3,397	1,066	0	387
10008221	1090Field Service Rep/Troubleshoot25.6	26.360	1,378.00	0	600.00	126.66	2.40	0.00	31.92	119.00	3,428.94	801.46	56.00	1/11/1998	0.0000	14,280.0000	234	0.7745	42,628	10,261	3,410	1,066	0	387
10008222	1090Operator/Maintainer WT628.26	29.110	1,520.00	0	600.00	139.54	2.40	0.00	31.92	119.00	3,799.16	888.52	56.00	8/13/1979	0.0000	5,708.0000	495	0.7745	47,075	4,370	3,798	1,177	0	387
10008223	1090Field Service Rep/Troubleshoot24.79	25.950	-	0	500.00	124.86	2.40	0.00	31.92	119.00	3,350.56	785.70	56.00	2/4/1997	0.0000	14,280.0000	3	0.7745	41,085	10,260	3,348	0	0	387
10008226	1090Field Service Rep/Troubleshoot25.6	26.360	-	0	600.00	126.66	2.40	0.00	31.92	119.00	3,440.30	806.60	56.00	3/25/1997	0.0000	14,280.0000	564	0.7745	42,828	10,261	3,432	0	0	387
10008228	1090Field Service Rep/Troubleshoot25.19	26.360	-	0	600.00	126.66	2.40	0.00	31.92	119.00	3,412.55	798.10	56.00	11/17/1997	0.0000	5,708.0000	1	0.7745	42,826	4,360	3,397	0	0	387
10008229	1090Pipe Mech Crew Lead DBL/MT28.26	29.110	1,620.00	0	600.00	139.54	2.40	0.00	31.92	119.00	3,768.75	881.40	56.00	4/18/1983	0.0000	14,280.0000	5	0.7745	47,075	10,271	3,737	1,177	0	387
10008230	1090MPG (S1356Q)24.08	24.800	-	0	500.00	119.34	2.40	0.00	31.92	119.00	3,210.73	750.90	56.00	1/8/1998	0.0000	5,708.0000	4	0.7745	40,105	4,363	3,204	0	0	387
10008231	1090Field Service Rep/Troubleshoot25.6	26.360	-	0	600.00	126.66	2.40	0.00	31.92	119.00	3,412.54	798.10	56.00	1/12/1998	0.0000	14,280.0000	1	0.7745	42,828	10,261	3,397	0	0	387
10008232	1090Garage Crew Leader26.85	26.630	1,390.00	0	500.00	128.52	2.40	0.00	31.92	119.00	3,455.04	808.03	56.00	3/23/1998	0.0000	14,280.0000	123	0.7745	43,065	10,263	3,437	1,077	0	387
10008234	1090Building & Grounds Worker15.24	15.700	-	0	600.00	75.26	2.40	0.00	31.92	119.00	2,046.04	478.98	56.00	6/20/1998	0.0000	14,280.0000	251	0.7745	25,389	10,222	2,093	0	0	387
10008236	1090Pipe Mech Crew Lead DBL/MT28.26	29.110	808.00	0	600.00	139.54	2.40	0.00	31.92	119.00	3,768.62	881.35	56.00	3/31/1987	0.0000	14,280.0000	1	0.7745	47,075	10,271	3,737	471	0	387
10008238	1090MPG (B1356Q)24.08	24.800	-	0	500.00	119.34	2.40	0.00	31.92	119.00	3,210.51	750.84	56.00	8/31/1998	0.0000	14,280.0000	0	0.7745	40,105	10,266	3,204	0	0	387
10008238	1090Field Service Rep/Troubleshoot25.19	26.360	550.00	0	600.00	126.68	2.40	0.00	31.92	119.00	3,412.58	798.10	56.00	9/30/1998	0.0000	14,280.0000	2	0.7745	42,828	10,261	3,397	426	0	387
10008239	1090MPG (S1356Q)24.08	24.800	1,295.00	0	600.00	119.34	2.40	0.00	31.92	119.00	3,210.62	750.87	56.00	10/17/1998	0.0000	14,280.0000	2	0.7745	40,105	10,266	3,204	1,003	0	387
10008241	1090Plant Techician WT624	24.720	1,290.00	0	500.00	119.34	2.40	0.00	31.92	119.00	3,211.94	751.18	56.00	10/26/1998	0.0000	14,280.0000	190	0.7745	39,876	10,266	3,206	989	0	387
10008243	1090Operator/Maintainer WT628.26	29.110	304.00	0	500.00	139.54	2.40	0.00	31.92	119.00	3,789.04	886.48	56.00	3/19/1984	0.0000	14,280.0000	493	0.7745	47,075	10,271	3,766	235	0	387
10008248	1090Plant Mechanic28.26	29.110	1,620.00	0	600.00	139.54	2.40	0.00	31.92	119.00	3,770.16	881.74	56.00	11/29/1989	0.0000	14,280.0000	28	0.7745	47,075	10,271	3,738	1,177	0	387
10008249	1090Field Service Rep Class AA25.32	26.080	646.00	0	600.00	124.86	2.40	0.00	31.92	119.00	3,378.21	789.60	56.00	6/24/1990	0.0000	14,280.0000	0	0.7745	42,175	10,280	3,382	427	0	387
10008252	1090Plant Mechanic26.19	26.980	-	0	500.00	128.52	2.40	0.00	31.92	119.00	3,496.49	817.49	56.00	8/4/1990	0.0000	14,280.0000	45	0.7745	43,631	10,263	3,478	0	0	387
10008253	1090Pipe Mech Crew Lead DBL/MT28.26	29.110	1,620.00	0	500.00	139.54	2.40	0.00	31.92	119.00	3,768.46	881.33	56.00	9/4/1990	0.0000	14,280.0000	0	0.7745	47,075	10,271	3,737	1,177	0	387
10008254	1090Pipe Mech Crew Lead DBL/MT28.26	29.110	-	0	500.00	139.54	2.40	0.00	31.92	119.00	3,768.46	881.33	56.00	9/26/1990	0.0000	14,280.0000	0	0.7745	47,075	10,271	3,737	0	0	387
10008277	1090Field Service Rep Class AA25.32	26.080	1,381.00	0	500.00	124.86	2.40	0.00	31.92	119.00	3,376.21	789.60	56.00	2/27/1991	0.0000	14,280.0000	0	0.7745	42,175	10,280	3,382	1,064	0	387
10008279	1090Plant Mechanic28.26	29.110	304.00	0	500.00	139.54	2.40	0.00	31.92	119.00	3,771.46	882.04	56.00	9/23/1991	0.0000	14,280.0000	49	0.7745	47,075	10,271	3,740	236	0	387
10008280	1090Pipe Mechanic23.76	24.470	1,277.00	0	600.00	117.50	2.40	0.00	31.92	119.00	3,167.79	740.88	56.00	10/23/1991	0.0000	5,708.0000	0	0.7745	39,572	4,362	3,163	980	0	387
10008281	1090Field Service Rep Class AA25.32	26.080	1,381.00	0	500.00	124.86	2.40	0.00	31.92	119.00	3,656.01	855.03	56.00	10/28/1991	0.0000	14,280.0000	4,513	0.7745	42,175	10,280	3,629	1,064	0	387
10008282	1090Field Service Rep/Troubleshoot25.6	26.360	660.00	0	600.00	126.66	2.40	0.00	31.92	119.00	3,412.51	798.00	56.00	9/1/1992	0.0000	14,280.0000	1	0.7745	42,828	10,261	3,397	426	0	387
10008283	1090Operator/Maintainer WT628.26	29.110	1,218.00	0	500.00	139.54	2.40	0.00	31.92	119.00	3,793.66	887.21	56.00	3/3/1993	0.0000	1,200.0000	406	0.7745	47,075	1,451	3,761	942	0	387
10008284	1090Pipe Mech Crew Lead DBL/MT28.12	28.000	1,462.00	0	600.00	134.03	2.40	0.00	31.92	119.00	3,625.45	847.89	56.00	5/25/1993	0.0000	14,280.0000	11	0.7745	45,280	10,267	3,600	1,132	0	387
10008286	1090MPG (B1356Q)24.08	24.800	1,296.00	0	500.00	119.34	2.40	0.00	31.92	119.00	3,210.51	750.84	56.00	9/21/1993	0.0000	14,664.0000	0	0.7745	40,105	10,448	3,204	1,003	0	387
10008288	1090Field Service Rep/Troubleshoot25.6	26.360	1,378.00	0	500.00	126.66	2.40	0.00	31.92	119.00	3,412.51	798.00	56.00	9/22/1993	0.0000	14,280.0000	1	0.7745	42,828	10,261	3,397	1,066	0	387
10008289	1090MPG (B1356Q)24.08	24.800	-	0	600.00	119.34	2.40	0.00	31.92	119.00	3,210.08	750.88	56.00	11/14/1994	0.0000	14,280.0000	3	0.7745	40,105	10,266	3,204	0	0	387
10008290	1090Field Service Rep/Troubleshoot25.6	26.360	1,378.00	0	600.00	126.66	2.40	0.00	31.92	119.00	3,412.40	798.06	56.00	11/16/1994	0.0000	14,280.0000	0	0.7745	42,828	10,261	3,397	1,066	0	387
10008291	1090MPG (S1356Q)24.08	24.800	1,295.00	0	600.00	119.34	2.40	0.00	31.92	119.00	3,210.57	750.88	56.00	3/6/1995	0.0000	14,280.0000	1	0.7745	40,105	10,266	3,204	1,003	0	387
10008298	1090Customer Service Rep - Class A17.04	17.560	366.00	0	500.00	84.48	2.40	0.00	31.92	119.00	2,272.02	531.56	56.00	6/6/1988	0.0000	14,280.0000	1	0.7745	28,381	10,229	2,307	283	0	387
10008300	1090Plant Mechanic28.26	29.110	1,520.00	0	600.00	139.54	2.40	0.00	31.92	119.00	3,770.93	881.91	56.00	6/19/1968	0.0000	14,280.0000	40	0.7745	47,075	10,271	3,739	1,177	0	387
10008302	1090Operator/Maintainer WT628.26	29.110	304.00	0	500.00	139.54	2.40	0.00	31.92	119.00	3,798.00	887.77	56.00	6/1/1972	0.0000	5,708.0000	444	0.7745	47,075	4,379	3,763	236	0	387
10008303	1090Operator/Maintainer WT628.26	29.110	-	0	500.00	139.54	2.40	0.00	31.92	119.00	3,799.11	888.50	56.00	6/4/1972	0.0000	11,904.0000	494	0.7745	47,075	8,719	3,766	0	0	387
10008306	1090First Operator27.93	26.770	1,502.00	0	500.00	137.70	2.40	0.00	31.92	119.00	3,766.52	878.31	56.00	8/18/1976	0.0000	14,280.0000	501	0.7745	46,526	10,270	3,724	1,163	0	387
10008307	1090Field Service Rep/Troubleshoot25.6	26.360	1,378.00	0	500.00	126.66	2.40	0.00	31.92	119.00	3,461.37	807.18	56.00	1/26/1996	0.0000	14,280.0000	628	0.7745	42,828	10,261	3,434	1,066	0	387
10008340	1090First Operator27.93	26.770	1,502.00	0	500.00	137.70	2.40	0.00	31.92	119.00	3,766.19	878.23	56.00	5/10/1968	0.0000	14,280.0000	498	0.7745	46,526	10,270	3,724	1,163	0	387
10008342	1090Heavy Duty Equipment Operator26.73	25.990	1,367.00	0	500.00	124.65	2.40	0.00	31.92	119.00	3,364.56	786.67	56.00	10/3/1990	0.0000	14,280.0000	0	0.7745	42,030	10,280	3,351	1,061	0	387
10008357	1090Clerk III16.96	16.996	-	0	0.00	97.31	12.72	141.07	31.92	119.00	2,200.49	514.63	56.00	11/13/1989	0.0000	14,280.0000	0	0.7745	27,486	9,626	2,238	0	0	0
10008361	1090Clerk III19.862	19.890	1,038.00	0	0.00	113.63	14.86	166.12	21.92	119.00	2,574.88	602.19	56.00	10/21/1998	0.0000	14,280.0000	0	0.7745	32,165	10,002	2,596	604	0	0
10008362	1090Clerk III16.76	15.784	824.00	0	0.00	89.96	11.76	131.66	31.92	119.00	2,043.85	478.00	56.00	9/28/1998	0.0000	5,708.0000	0	0.7745	25,532	4,063	2,069	636	0	0
10008366	1090Plant Technician24	24.720	-	0	500.00	119.34	2.40	0.00	31.92	119.00	3,206.90	750.47	56.00	7/19/1971	0.0000	14,280.0000	141	0.7745	39,979	10,268	3,202	0	0	387
10008369	1090Customer Service Rep - Class A17.04	17.550	916.00	0	500.00	84.48	2.40	0.00	31.92	119.00	2,271.95	531.34	56.00	9/14/1971	0.0000	14,280.0000	0	0.7745	28,361	10,229	2,307	709	0	387
10008370	1090Supv Opns I26.469	28.607	506.00	6,062	0.00	163.40	21.36	238.00	31.92	119.00	3,690.40	863.06	56.00	6/28/1996	0.0000	14,280.0000	0	0.7745	46,100	10,102	3,662	481	0	0
10008398	1085Plant Operator19.91	20.510	1,071.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,856.14	620.96	56.00	11/22/1999	0.0000	14,280.0000	0	0.9612	41,163	12,226	3,317	1,020	0	0
10008621	1075Serviceman/Person22.12	22.780	1,189.00	0	0.00	108.32	2.40	0.00	31.92	119.00	2,949.01	689.60	56.00	11/29/1999	0.0000	14,280.0000	0	0.8797	41,843	11,199	3,366	1,046	0	0
10008858	1015Meter Reader20.09	20.690	648.00	0	0.00	99.14	2.40	0.00	31.92	118.00	2,078.44	526.41	56.00	12/26/1999	0.0000	14,280.0000	0	0.9365	40,467	11,914	3,289	607	0	0
10009003	1010Customer Service Technician20.05	20.850	-	0	0.00	99.14	2.40	0.00	31.92	119.00	2,073.27	526.20	56.00	1/6/2000	0.0000	14,280.0000	0	0.9214	39,728	11,722	3,200	0	0	0
10009320	1048Utility Person-Biweek-NonUnion20.64	20.678	432.00	0	0.00	118.34	15.80	172.70	31.92	119.00	2,876.89	628.06	56.00	10/4/1991	0.0000	14,280.0000	0	0.9365	40,520	12,133	3,264	405	0	0
10009321	1048Utility Person-Biweek-NonUnion20.434	20.472	-	0	0.00	117.50	15.36	170.96	31.92	119.00	2,650.22	619.61	56.00	2/6/1999	0.0000	14,280.0000	0	0.9365	40,117	12,129	3,233	0	0	0
10009323	1058Supt Opns II29.72	29.786	-	6,213	0.00	170.75	22.32	248.54	31.92	119.00	3,862.35	900.95	56.00	12/8/1993	0.0000	14,280.0000	0	0.9391	56,351	12,266	4,629	0	0	0
10009324	1058Utility Person-Biweek-NonUnion24.415	24.463	1,278.00	0	0.00	141.37	18.48	204.23	31.92	119.00	3,165.59	740.34	56.00	4/6/1988	0.0000	14,280.0000	0	0.9391	47,948	12,193	3,832	1,198	0	0
10009325	1058Clerk II15.304	15.432	806.00	0	0.00	88.13	11.62	128.80	31.92	119.00	1,907.76	407.22	56.00	2/16/1996	0.0000	14,280.0000	0	0.9391	30,260	12,066	2,479	767	0	0
10009326	1047Clerk III21.37	21.408	1,117.00	0	0.00	123.01	15.08	178.80	31.92	119.00	2,771.39	648.15	56.00	5/16/1993	0.0000	14,280.0000	0	0.8895	38,887	11,249	3,125	971	0	0
10009329	1047Field Services Representative24.594	24.632	1,286.00	0	0.00	141.37	18.48	205.73	31.92	119.00	3,168.79	745.78	56.00	11/21/1988	0.0000	5,708.0000	0	0.8895	44,720	4,676	3,573	1,118	0	0
10009330	1047Field Services Representative25.129	25.167	1,314.00	0	0.00	145.04	18.96	210.19	31.92	119.00	3,758.02	761.96	56.00	12/3/1990	0.0000	14,280.0000	0	0.8895	45,691	11,296	3,646	1,143	0	0
10009331	1047Field Services Representative25.178	25.216	1,316.00	0	0.00	145.04	18.96	210.60	31.92	119.00	3,264.38	763.44	56.00	6/6/1991	0.0000	14,280.0000	0	0.8895	45,780	11,289	3,654	1,144	0	0
10009332	1047Field Services Representative25.407	25.445	1,083.00	0	0.00	146.88	19.20	212.52	31.92	118.00	3,294.01	770.37	56.00	10/26/1993	0.0000	14,280.0000	0	0.8895	46,196	11,302	3,686	924	0	0
10009333	1047Field Services Representative24.213	24.251	1,266.00	0	0.00	139.54	16.24	202.64	31.92	110.00	3,139.44	734.22	56.00	4/7/1989	0.0000	14,280.0000	0	0.8895	44,028	11,280	3,520	1,101	0	0
10009340	1048Lead Worker20.38	20.990	877.00	0	0.00	100.98	2.40	0.00	31.92	119.00	2,717.26	635.49	56.00	10/31/1994	0.0000	14,280.0000	0	0.9721	42,604	12,368	3,429	853	0	0
10009341	1048Clerk General Service (N)17.784	17.802	929.00	0	0.00	102.62	13.44	148.68	31.92	119.00	2,304.58	538.97	56.00	2/27/1988	0.0000	5,708.0000	0	0.9721	36,134	6,130	2,904	903	0	0
10011277	1075Foreman A23.21	23.010	1,248.00	0	0.00	113.63	2.40	0.00	31.92	119.00	3,906.29	723.00	56.00	4/10/2000	0.0000	14,280.0000	0	0.8797	43,916	11,204	3,514	1,098	0	0
10011427	1075Supv Opns I29.335	29.373	1,533.00	8,133	0.00	168.91	22.08	246.32	31.92	119.00	3,802.81	889.30	56.00	4/14/2000	0.0000	14,280.0000	0	0.8797	53,953	11,488	4,261	1,349	0	0
10013009	1065Clerk General Service (M)15.217	15.255	796.00	0	0.00	88.13	11.52	127.41	31.92	119.00	1,974.65	461.68	56.00	7/1/2000	0.0000	14,280.0000	0	0.7972	25,393	10,242	2,082	635	0	0
10014952	1015Head Utility Specialist20.51	21.130	1,103.00	0	0.00	100.08	2.40	0.00	31.92	119.00	2,736.41	639.73	56.00	10/6/2000	0.0000	14,280.0000	0	0.9365	41,318	11,916	3,326	1,033	0	0
10015446	1001Supv Wtr Qlty Envrn Cmpl27.262	27.300	1,425.00	5,700	0.00	157.90	20.04	228.01	31.92	119.00	3,834.15	826.53	56.00	11/6/2000	0.0000	14,280.0000	0	0.4443	25,326	5,786	2,016	633	0	0
10017466	1001Dir Opns53.173	53.211	2,778.00	22,221	0.00	306.61	40.08	444.42	31.92	119.00	6,621.60	1,611.07	56.00	12/16/1985	0.0000	14,280.0000	0	0.4443	49,364	5,959	3,736	1,234	0	0
10018206	1055Supt Field Operations35.416	35.454	740.00	11,104	0.00	203.80	26.64	290.11	31.92	119.00	4,689.73	1,073.41	56.00	10/7/1986	0.0000	14,280.0000	0	0.7972	59,015	10,460	4,864	590	0	0
10018589	1047Field Service Technician II22.66	22.698	1,185.00	0	0.00	130.36	17.04	189.57	31.92	119.00	2,936.39	687.20	56.00	4/30/2001	0.0000	14,280.0000	0	0.8695	41,209	11,286	3,306	1,030	0	0
10020188	1025Utility Person-Biweek-NonUnion21.56	21.598	1,127.00	0	0.00	124.85	16.32	180.39	31.92	119.00	2,795.90	653.90	56.00	7/25/2001	0.0000	14,280.0000	0	0.8979	40,479	11,616	3,254	1,012	0	0
10020190	1010Field Service Tech Temp C164820	20.800	-	0	0.00	99.14	2.40	0.00	31.92	119.00	2,666.79	623.69	56.00	8/13/2001	0.0000	14,664.0000	0	0.9214	39,632	11,998	3,193	0	0	0
10020792	1050Operator21.64	22.290	233.00	0	0.00	106.49	2.40	0.00	31.92	119.00	2,865.57	674.65	56.00	9/1/2001	0.0000	14,280.0000	0	0.9197	42,804	11,707	3,436	214	0	0
11000046	1001Dir Field Operations (Large)61.298	61.336	3,202.00	26,814	0.00	352.51	46.08	512.28	31.92	119.00	6,621.60	1,887.01	56.00	10/29/1981	0.0000	14,280.0000	0	0.4443	56,901	6,012	3,846	1,423	0	0

10002134	1,692	1,310	54,456	42,176	0
10002516	816	651	37,666	30,178	0
10003030	1,692	1,349	44,076	35,139	0
10004806	1,692	1,326	43,066	33,619	0
10004807	1,692	1,329	43,066	33,819	0
10007147	1,692	1,539	49,987	40,473	0
10007660	1,692	1,310	52,278	40,414	1
10007740	1,692	1,310	51,792	40,105	0
10007788	0	0	79,656	61,783	0
10007794	1,775	1,376	67,182	49,387	1
10007801	1,692	1,310	62,894	44,557	0
10007803	1,692	752	103,114	48,813	0
10007805	1,692	1,310	78,785	61,783	0
10007807	1,692	1,310	69,526	53,848	0
10008046	816	718	47,566	41,843	0
10008130	1,692	1,310	43,364	33,584	0
10008143	1,692	1,310	61,186	47,366	0
10008171	1,692	1,310	35,905	27,809	0
10008197	1,692	1,310	56,042	42,630	2
10008198	1,692	1,310	60,072	46,526	0
10008199	1,692	1,310	47,982	37,162	0
10008200	816	632	54,456	42,176	0
10008205	1,692	1,310	54,456	42,176	0
10008206	1,692	1,310	60,843	47,137	61
10008207	1,692	1,310	54,456	42,176	0
10008208	1,692	1,310	60,810	47,101	26
10008213	816	632	60,803	47,087	21
10008214	1,692	1,310	56,040	42,628	0
10008216	816	632	51,782	40,106	0
10008218	1,692	1,310	47,500	36,800	475
10008219	1,692	1,310	56,142	42,731	102
10008220	1,692	1,310	55,040	42,629	0
10008221	1,692	1,310	56,273	42,780	162
10008222	816	632	61,277	47,471	496
10008223	1,692	1,310	54,186	41,987	2
10008226	1,692	1,310	56,834	43,229	562
10008228	816	632	56,041	42,630	1
10008229	1,692	1,310	60,786	47,079	3
10008230	816	632	51,788	40,107	2
10008231	1,692	1,310	56,041	42,630	1
10008233	1,692	1,310	56,726	43,160	123
10008234	1,692	1,310	33,033	26,841	251
10008235	1,692	1,310	60,783	47,079	1
10008236	1,692	1,310	51,782	40,105	0
10008238	1,692	1,310	55,042	42,630	2
10008239	1,692	1,310	51,784	40,106	1
10008241	1,692	1,310	51,805	40,166	199
10008243	1,692	1,310	61,275	47,568	469
10008246	1,692	1,310	60,809	47,103	28
10008249	1,692	1,310	54,455	42,175	0
10008252	1,692	1,310	56,379	43,674	43
10008253	1,692	1,310	60,762	47,078	0
10008254	1,692	1,310	60,782	47,076	0
10008277	1,692	1,310	54,456	42,176	0
10008279	1,692	1,310	60,830	47,121	45
10008280	816	632	51,083	39,572	0
10008281	1,692	1,310	58,986	45,511	3,335
10008282	1,692	1,310	56,041	42,629	1
10008283	0	0	61,187	47,460	405
10008284	1,692	1,310	58,476	45,289	9
10008285	1,775	1,376	61,782	40,105	0
10008286	1,692	1,310	56,040	42,628	1
10008288	1,692	1,310	51,785	40,106	1
10008290	1,692	1,310	56,040	42,628	0
10008291	1,692	1,310	51,780	40,106	1
10008298	1,692	1,310	38,846	28,382	1
10008300	1,692	1,310	60,821	47,114	39
10008302	816	632	61,226	47,519	444
10008303	1,320	1,072	61,276	47,570	494
10008306	1,692	1,310	60,573	47,027	561
10008307	1,692	1,310	56,667	43,240	511
10008340	1,692	1,310	60,595	47,021	495
10008342	1,692	1,310	54,267	42,030	0
10008357	2,136	1,554	35,462	27,466	0
10008361	1,692	1,310	41,530	32,185	0
10008362	816	632	32,986	25,532	0
10008366	1,692	1,310	51,756	40,116	140
10008368	1,692	1,310	38,844	26,361	0
10008370	1,692	1,310	59,623	46,109	0
10008388	1,692	1,626	42,826	31,163	0
10008421	1,692	1,486	47,586	41,843	0
10008666	1,692	1,585	43,201	40,457	0
10009083	1,692	1,559	43,117	39,728	0
10009320	1,692	1,566	43,178	40,629	0
10009321	1,692	1,566	42,746	40,117	0
10009323	1,692	1,569	62,135	58,351	0
10009324	1,692	1,569	61,066	47,946	0
10009325	1,692	1,569	32,222	30,280	0
10009328	1,692	1,471	44,700	36,867	0
10009329	816	710	51,432	44,720	0
10009330	1,692	1,471	62,949	48,981	0
10009331	1,692	1,471	62,951	48,780	0
10009332	1,692	1,471	63,139	48,186	0
10009333	1,692	1,471	60,636	44,026	0
10009340	1,692	1,845	43,827	42,864	0
10009341	816	760	37,171	34,134	0
10011277	1,692	1,486	46,624	43,916	0
10011427	1,692	1,486	61,331	53,983	0
10013039	1,692	1,349	31,852	29,363	0
10014052	1,692	1,566	44,119	41,319	0
10015445	1,692	752	57,002	25,326	0
10017488	1,692	762	111,105	48,364	0
10018206	1,692	1,349	74,026	59,016	0
10018680	1,692	1,471	47,263	41,209	0
10020186	1,692	1,618	46,097	40,479	0
10020190	1,776	1,638	43,013	39,532	0
10020762	1,692	1,566	46,542	42,804	0
11000046	1,692	752	126,070	56,801	0

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50000913	IN-Corporate	100117	CORP-Water Quality	607706	Supvr Wtr Qlty Envrn Cmpl	L09	012	First/Mid-Level Mgrs	30.500	63,440	12/26/01	N			Y		Full-time Regular	2088
50005307	IN-Kokomo	101006	KOK-Field Service	601100	Clerk General Service (N)	L16	006	Office and Clerical	14.067	29,239	01/07/02	N			N		Full-time Regular	2088
50013175	IN-Newburgh	108005	NBG-Admin & General	601106	Clerk General Service (N)	L15	006	Office and Clerical	14.796	30,775	02/11/02	N			N		Full-time Regular	2088
50016669	IN-Kokomo	101001	KOK-Production	P20WUB	Production Technician		003	Technicians	20.820	47,890	03/11/02	U	S2058	United Steel Workers, Kokomo	N		Full-time Regular	2088
50023026	IN-Southern Indiana	107506	SIO-Field Services	S06WUB	Serviceman/Person		007	Operatives (Semiskilled)	22.120	46,010	04/16/02	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50026968	IN-Crawfordsville	105006	CRW-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	21.000	43,680	06/01/02	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50029246	IN-Muncie Water	101601	MUN-Production	405702	Supt Production	L07	012	First/Mid-Level Mgrs	35.926	74,727	08/03/02	N			Y		Full-time Regular	2088
50046527	IN-Southern Indiana	107501	SIO-Production	O16WUB	Operator		008	Craft Workers (Skilled)	21.640	45,011	08/27/02	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50049784	IN-Corporate	100117	CORP-Water Quality	404012	Sr Specialist Cross Connect(N)	L10	003	Technicians	23.077	48,000	09/16/02	N			N		Full-time Regular	2088
50064303	IN-Corporate	100114	CORP-Engineering	604406	Project Engineer	L08	002	Professionals	31.526	65,572	01/06/03	N			Y		Full-time Regular	2088
50065786	IN-Johnson County	105601	JCO-Production	O18WUB	Operator		008	Craft Workers (Skilled)	21.640	45,011	08/02/03	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50127335	IN-Johnson County	105506	JCO-Field Services	S06WUB	Serviceman/Person		007	Operatives (Semiskilled)	21.120	43,930	02/02/04	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50127337	IN-Johnson County	105601	JCO-Production	R06WUB	Relief Operator		008	Craft Workers (Skilled)	20.140	41,891	02/09/04	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50127339	IN-Johnson County	105506	JCO-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	19.000	39,520	02/09/04	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50130628	IN-Warsaw	104606	WAR-Field Services	F06WUB	Field Services Representative		007	Operatives (Semiskilled)	19.360	40,269	03/01/04	U	IBT364	Intl Brth. Teamsters, Warsaw	N		Full-time Regular	2088
50133018	IN-Kokomo	101001	KOK-Production	P20WUB	Production Technician		003	Technicians	20.120	41,850	03/22/04	U	S2058	United Steel Workers, Kokomo	N		Full-time Regular	2088
50136642	IN-Mooresville	106506	MOO-Field Services	U16WNB	Utility Person-Busesk-NonUnion		007	Operatives (Semiskilled)	21.160	44,013	03/29/04	N			N		Full-time Regular	2088
50138018	IN-Muncie Water	101601	MUN-Production	H03WUW	Head Maint Specialist & Relief		008	Craft Workers (Skilled)	20.300	42,224	04/05/04	U	S13216	United Steel Workers, Muncie	N		Full-time Regular	2088
50139421	IN-Noblesville	108006	NOB-Field Services	S06WUB	Serviceman/Person		007	Operatives (Semiskilled)	21.120	43,930	04/12/04	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50139423	IN-Muncie Water	101606	MUN-Field Service	H05WUW	Head Utility Specialist		007	Operatives (Semiskilled)	20.610	41,621	04/12/04	U	S13216	United Steel Workers, Muncie	N		Full-time Regular	2088
50146631	IN-Northwest Indiana	109006	NWO-Field Services	G13WUB	Garage Mechanic		008	Craft Workers (Skilled)	24.670	51,314	06/02/04	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50146678	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		008	Craft Workers (Skilled)	23.060	47,944	06/14/04	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50163762	IN-Southern Indiana	107506	SIO-Field Services	E12WUB	Equipment Operator		007	Operatives (Semiskilled)	20.730	43,118	07/12/04	U	E1393C	Electrical Workers, ICWC	Y		Full-time Regular	2088
50178607	IN-Corporate	100114	CORP-Engineering	402352	Administrator Capital Program	L09	006	Office and Clerical	30.817	64,100	12/01/04	N			Y		Full-time Regular	2088
50180151	IN-Kokomo	101001	KOK-Production	406402	Supvr Opns I	L06	012	First/Mid-Level Mgrs	30.378	63,187	11/22/04	N			Y		Full-time Regular	2088
50184764	IN-Newburgh	108006	NBG-Field Services	S06WUB	Serviceman/Person		007	Operatives (Semiskilled)	19.120	39,770	12/28/04	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50187392	IN-Southern Indiana	107506	SIO-Field Services	F15WUB	Filter		007	Operatives (Semiskilled)	19.470	40,498	01/08/05	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50190196	IN-Corporate	100114	CORP-Engineering	603306	Mgr Construction	L07	012	First/Mid-Level Mgrs	32.668	67,950	01/17/05	N			Y		Full-time Regular	2088
50193726	IN-Corporate	100105	CORP-Admin & Gen	261704	Specialist Performance (N)	L11	002	Professionals	19.951	41,499	02/14/05	N			N		Full-time Regular	2088
50204211	IN-Corporate	100117	CORP-Water Quality	607706	Supvr Wtr Qlty Envrn Cmpl	L09	012	First/Mid-Level Mgrs	78.923	60,159	04/11/05	N			Y		Full-time Regular	2088
50208943	IN-West Lafayette	104706	WLA-Field Services	405652	Supt Opns II	L08	012	First/Mid-Level Mgrs	30.087	62,539	05/02/05	N			Y		Full-time Regular	2088
50229827	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.190	52,395	08/08/05	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50229830	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.190	52,395	08/09/05	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50235223	IN-Northwest Indiana	109006	NWO-Field Services	F60WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.190	52,395	08/07/05	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50236088	IN-Northwest Indiana	109005	NWO-Admin & General	E22WUB	Engineering Estimator		003	Technicians	20.360	42,328	09/09/05	U	C13584	United Steel Wrkr, Northwest	N		Full-time Regular	2088
50236282	IN-Northwest Indiana	109006	NWO-Field Services	F60WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	25.190	52,395	09/08/05	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50243265	IN-Muncie Water	101501	MUN-Production	S26WUW	SrMaintenanceSpecialist&Relief		008	Craft Workers (Skilled)	19.660	40,872	10/17/05	U	S13216	United Steel Workers, Muncie	N		Full-time Regular	2088
50251222	IN-Southern Indiana	107506	SIO-Field Services	F15WUB	Filter		007	Operatives (Semiskilled)	19.470	40,498	11/28/05	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50251277	IN-Johnson County	105506	JCO-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	19.000	39,520	11/29/05	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50252718	IN-Johnson County	105506	JCO-Field Services	F16WUB	Filter		007	Operatives (Semiskilled)	19.470	40,498	12/05/05	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50252758	IN-Wabash Valley	107006	WBV-Field Services	M56WUD	Meter Technician		007	Operatives (Semiskilled)	20.020	41,642	12/05/05	U	PS157	Plumbers & Steamfitters, TH	N		Full-time Regular	2088
50254050	IN-Corporate	100114	CORP-Engineering	403552	Mgr Engineering	L06	012	First/Mid-Level Mgrs	47.116	98,000	12/12/05	N			Y		Full-time Regular	2088
50261036	IN-Muncie Water	101501	MUN-Production	S26WUW	SrMaintenanceSpecialist&Relief		008	Craft Workers (Skilled)	18.150	37,752	01/23/06	U	S13216	United Steel Workers, Muncie	N		Full-time Regular	2088
50269772	IN-Corporate	100105	CORP-Admin & Gen	403102	Dir Opns	L06	012	First/Mid-Level Mgrs	58.702	122,100	03/27/06	N			Y		Full-time Regular	2088
50276667	IN-Southern Indiana	107506	SIO-Field Services	E12WUB	Equipment Operator		007	Operatives (Semiskilled)	16.730	38,998	06/01/06	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50279066	IN-Muncie Water	101506	MUN-Field Service	E12WUW	Equipment Operator		007	Operatives (Semiskilled)	18.610	38,601	05/15/06	U	S13216	United Steel Workers, Muncie	N		Full-time Regular	2088
50279072	IN-Southern Indiana	107601	SIO-Production	R06WUB	Relief Operator		008	Craft Workers (Skilled)	18.140	37,731	06/15/06	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50279191	IN-Northwest Indiana	109006	NWO-Field Services	402562	Coord Construction (N)	L12	005	Office and Clerical	26.337	62,700	06/15/06	N			N		Full-time Regular	2088
50284341	IN-Northwest Indiana	109006	NWO-Field Services	F50WUB	Field Service Rep/Troubleshoot		007	Operatives (Semiskilled)	24.790	51,563	06/12/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50285661	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		008	Craft Workers (Skilled)	18.970	39,458	11/06/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50285835	IN-Southern Indiana	107506	SIO-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	18.000	37,440	06/19/06	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50285862	IN-Northwest Indiana	109005	NWO-Admin & General	E25WUB	Engineering Aide		006	Office and Clerical	24.260	50,440	06/26/06	U	C13584	United Steel Wrkr, Northwest	N		Full-time Regular	2088
50291676	IN-Northwest Indiana	109006	NWO-Field Services	E19WUB	Engineering Clerk		006	Office and Clerical	18.020	37,482	07/24/06	U	C13584	United Steel Wrkr, Northwest	N		Full-time Regular	2088
50293031	IN-Corporate	100114	CORP-Engineering	601606	Engineer	L10	002	Professionals	25.500	53,040	08/01/06	N			Y		Full-time Regular	2088
50294362	IN-Northwest Indiana	109006	NWO-Field Services	M47WUS	Meter Reader Class A		007	Operatives (Semiskilled)	18.970	39,458	08/07/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50296686	IN-Southern Indiana	107506	SIO-Field Services	C11WNB	Clerk III		006	Office and Clerical	17.765	36,951	08/21/06	N			N		Full-time Regular	2088
50296668	IN-Northwest Indiana	109006	NWO-Field Services	C11WNB	Clerk IH		005	Office and Clerical	18.961	36,320	08/21/06	N			N		Full-time Regular	2088
50298689	IN-Richmond	102506	RIC-Field Services	L05WNB	Laborer		006	Laborers (Unskilled)	19.722	41,022	08/21/06	N			N		Full-time Regular	2088
50300077	IN-Newburgh	108006	NBG-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	18.000	37,440	09/05/06	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50300083	IN-Northwest Indiana	109005	NWO-Admin & General	C84WUB	Customer Service Rep - Class A		006	Office and Clerical	17.040	35,443	09/05/06	U	C13584	United Steel Wrkr, Northwest	N		Full-time Regular	2088
50301307	IN-Northwest Indiana	109001	NWO-Production	P65WUB	Plant Technician WT6		008	Craft Workers (Skilled)	24.000	49,920	09/20/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50302445	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		008	Craft Workers (Skilled)	18.970	39,458	09/25/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50302614	IN-Noblesville	108006	NOB-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	18.000	37,440	09/25/06	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50302641	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		008	Craft Workers (Skilled)	18.970	39,458	09/25/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50303473	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		008	Craft Workers (Skilled)	18.970	39,458	10/03/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50303476	IN-Southern Indiana	107506	SIO-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	18.000	37,440	10/02/06	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50303477	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		008	Craft Workers (Skilled)	18.970	39,458	10/02/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50311172	IN-Northwest Indiana	109006	NWO-Field Services	M47WUB	Meter Reader Class A		007	Operatives (Semiskilled)	18.970	39,458	10/09/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50311196	IN-Wabash Valley	107006	WBV-Field Services	U61WUB	Utility Technician		003	Technicians	20.020	41,642	10/09/06	U	PS157	Plumbers & Steamfitters, TH	N		Full-time Regular	2088
50311226	IN-Wabash Valley	107006	WBV-Field Services	U61WUB	Utility Technician		003	Technicians	20.020	41,642	10/16/06	U	PS157	Plumbers & Steamfitters, TH	N		Full-time Regular	2088
50314479	IN-Northwest Indiana	109006	NWO-Field Services	M47WUB	Meter Reader Class A		007	Operatives (Semiskilled)	18.970	39,458	10/16/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50314690	IN-Wabash Valley	107006	WBV-Field Services	U61WUB	Utility Technician		003	Technicians	20.020	41,642	10/17/06	U	PS157	Plumbers & Steamfitters, TH	N		Full-time Regular	2088
50316444	IN-Wabash	104506	WAB-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	18.000	37,440	10/23/06	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50316446	IN-Northwest Indiana	109006	NWO-Field Services	G13WUB	Garage Mechanic		008	Craft Workers (Skilled)	24.670	51,314	10/24/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50317656	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		008	Craft Workers (Skilled)	18.970	39,458	11/06/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50318627	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		008	Craft Workers (Skilled)	18.970	39,458	11/13/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50320817	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		008	Craft Workers (Skilled)	18.970	39,458	11/27/06	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50321632	IN-Wabash Valley	107006	WBV-Field Services	M56WUB	Meter Technician		007	Operatives (Semiskilled)	20.020	41,642	12/04/06	U	PS157	Plumbers & Steamfitters, TH	N		Full-time Regular	2088
50332084	IN-Warsaw	104606	WAR-Field Services	405652	Supt Opns II	L08	012	First/Mid-Level Mgrs	29.293	60,929	02/12/07	N			Y		Full-time Regular	2088
50335860	IN-Northwest Indiana	109006	NWO-Field Services	P84WUB	MPG (S1358Q)		008	Craft Workers (Skilled)	17.840	37,316	03/05/07	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50341504	IN-Kokomo	101006	KOK-Field Service	404402	Mgr Opns	L07	012	First/Mid-Level Mgrs	40.865	85,000	04/11/07	N			Y		Full-time Regular	2088
50341597	IN-Southern Indiana	107506	SIO-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	18.000	37,440	04/09/07	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50345936	IN-Northwest Indiana	109005	NWO-Admin & General	C84WUB	Customer Service Rep - Class A		006	Office and Clerical	17.040	35,443	05/08/07	U	C13584	United Steel Wrkr, Northwest	N		Full-time Regular	2088
50346953	IN-Corporate	100117	CORP-Water Quality	606306	Specialist Water Quality	L10	002	Professionals	22.801	47,426	05/14/07	N			Y		Full-time Regular	2088
50356447	IN-Warsaw	104606	WAR-Field Services	F06WUB	Field Services Representative		007	Operatives (Semiskilled)	17.360	36,088	05/26/07	U	IBT364	Intl Brth. Teamsters, Warsaw	N		Full-time Regular	2088
50356451	IN-Muncie Water	101501	MUN-Production	S26WUW	SrMaintenanceSpecialist&Relief		008	Craft Workers (Skilled)	19.150	39,832	06/29/07	U	S13216	United Steel Workers, Muncie	N		Full-time Regular	2088
50356618	IN-Kokomo	101001	KOK-Production	P20WUB	Production Technician		003	Technicians	19.120	39,770	06/26/07	U	S2058	United Steel Workers, Kokomo	N		Full-time Regular	2088
50358897	IN-Southern Indiana	107601	SIO-Production	406602	Technician Svc Delivery (N)	L11	008	Craft Workers (Skilled)	20.076	41,756	07/05/07	N			N		Full-time Regular	2088
50358619	IN-Southern Indiana	107506	SIO-Field Services	F15WUB	Filter		007	Operatives (Semiskilled)	18.470	38,418	07/09/07	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50358836	IN-Noblesville	108006	NOB-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	18.000	37,440	07/02/07	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50359770	IN-Southern Indiana	107506	SIO-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	18.000	37,440	07/16/07	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50359771	IN-Northwest Indiana	109006	NWO-Field Services	M47WUB	Meter Reader Class A		007	Operatives (Semiskilled)	16.840	35,235	07/16/07	U	S13584	United Steel Wrkr,Northwest IN	N		Full-time Regular	2088
50362063	IN-Corporate	100117	CORP-Water Quality	602606	Lab Analyst (N)	L11	002	Professionals	20.604	43,044	08/01/07	N			N		Full-time Regular	2088
50367866	IN-Shelbyville	106505	SHL-Admin & General	405652	Supt Opns II	L08	012	First/Mid-Level Mgrs	29.740	61,860	08/04/07	N			Y		Full-time Regular	2088
50370260	IN-Johnson County	105506	JCO-Field Services	M42WUB	Meter Reader		007	Operatives (Semiskilled)	18.000	37,440	08/12/07	U	E1393C	Electrical Workers, ICWC	N		Full-time Regular	2088
50371664	IN-Wabash Valley	107006	WBV-Field Services	M56WUB	Meter Technician		007	Operatives (Semiskilled)	20.020	41,642	09/24/07	U	PS157	Plumbers & Steamfitters, TH	N		Full-time Regular	2088
50374284	IN-Northwest Indiana	109006	NWO-Field Services	406402	Supvr Opns I	L08	012	First/Mid-Level Mgrs	29.968	62,376	10/08/07	N			Y		Full-time Regular	2088
50397148	IN-Corporate	100114	CORP-Engineering	601606	Engineering Tech (N)	L11	003	Technicians	18.760	39,000	02/11/08	N			N		Full-time Regular	2088
50399110	IN-Corporate	100114	CORP-Engineering	601606	Engineering Tech (N)	L11	003	Technicians	23.558	49,001	02/25/08	N			N		Full-time Regular	2088
50400130	IN-Warsaw	104606	WAR-Field Services	F06WUB	Field Services Representative		007	Operatives (Semiskilled)	16.360	34,008	02/29/08	U	IBT364	Intl Brth. Teamsters, Warsaw	N		Full-time Regular	2088
50402266	IN-Corporate	100114	CORP-Engineering	606066	Specialist Engrg (N)	L10	002	Professionals	22.598	47,000	03/17/08	N			N		Full-time Regular	2088
50404129	IN-Crawfordsville	105006	CRW-Admin & General	601006	Clerk Admin (N)	L16	006	Office and Clerical	12.000	24,960	03/31/08	N			N		Full-time Regular	2088
50404158	IN-Corporate	100114	CORP-Engineering	606006	Sr Engineering Tech	L10	003	Technicians	26.092	54,000	04/01/08	N			Y		Full-time Regular	2088
50408230	IN-Corporate	100114	CORP-Engineering	601606	Engineering Tech (N)	L11	003	Technicians	24.279	50,500	04/28/08	N			N		Full-time Regular	2088
50410456	IN-Wabash	104506	WAB-Field Services	405652	Supt Opns II	L08	012	First/Mid-Level Mgrs	34.135	71,000	05/12/08	N			Y		Full-time Regular	2088
50411463	IN-Northwest Indiana	109001	NWO-Production	406402	Supvr Opns I	L08	012	First/Mid-Level Mgrs	28.413	59,100	05/19/08	N			Y		Full-time Regular	2088
50421093	IN-Corporate	100114	CORP-Engineering	601206	Construction Insp (N)	L11	002	Professionals	24.038	49,999	07/21/08	N			N		Full-time Regular	2088
50424740	IN-Southern Indiana	107506	SIO-Field Services	C11WNB	Clerk III		005	Office and Clerical	10.000	20,800	08/12/08	N			N	2	Part-time Temporary	1044

50008913	1001Super Wtr Qlty Envrn Cmpl30.5	30.534	1,594.00	8,378	0.00	176.26	23.04	255.05	31.92	119.00	3,953.33	924.67	56.00	12/26/2001	0.0000	14,280.0000	0	0.4443	28,330	5,809	2,345	706	0	0
50008307	1010Clerk General Service (N)14.067	14.095	580.00	0	0.00	80.76	10.56	117.72	31.92	119.00	1,624.88	420.74	56.00	1/7/2002	0.0000	5,708.0000	0	0.8214	27,117	4,811	2,238	543	0	0
50013176	1080Clerk General Service (N)14.796	14.834	774.00	0	0.00	84.46	11.04	123.69	31.92	119.00	1,920.36	449.11	56.00	2/11/2002	0.0000	14,280.0000	0	0.8919	27,826	11,461	2,289	600	0	0
50016859	1010Production Technician20.62	21.240	-	0	0.00	100.98	2.40	0.00	31.92	119.00	2,776.12	640.72	56.00	3/11/2002	0.0000	5,708.0000	459	0.9214	40,863	4,713	3,320	0	0	0
50023026	1075Serviceman/Person22.12	22.760	1,189.00	0	0.00	108.32	2.40	0.00	31.92	119.00	2,949.01	689.60	56.00	4/16/2002	0.0000	14,280.0000	0	0.8797	41,843	11,199	3,385	1,048	0	0
50026866	1080Meter Reader21	21.630	462.00	0	0.00	102.82	2.40	0.00	31.92	119.00	2,800.13	654.87	56.00	5/1/2002	0.0000	14,664.0000	0	0.9197	41,537	11,970	3,339	416	0	0
50029246	1015Supt Production35.926	35.964	1,677.00	11,264	0.00	207.47	27.12	300.37	31.92	119.00	4,655.76	1,088.85	56.00	6/3/2002	0.0000	5,708.0000	0	0.9366	70,324	5,196	5,544	1,758	0	0
50046527	1075Operator21.64	22.290	1,164.00	0	0.00	106.40	2.40	0.00	31.92	119.00	2,885.57	674.65	56.00	6/27/2002	0.0000	14,280.0000	0	0.8797	40,943	11,199	3,288	1,024	0	0
50049784	1001Sr Specialist Cross Connect(N)23 077	23.116	241.00	2,413	0.00	132.19	17.28	193.06	31.92	119.00	2,992.38	699.83	56.00	9/16/2002	0.0000	5,708.0000	0	0.4443	21,444	2,379	1,718	107	0	0
50064393	1001Project Engineer31.625	31.563	330.00	6,590	0.00	161.76	23.76	263.61	31.92	119.00	4,088.02	956.60	56.00	1/6/2003	0.0000	14,280.0000	0	0.4443	29,281	5,815	2,318	147	0	0
50066788	1055Operator21.64	22.290	1,164.00	0	0.00	100.49	2.40	0.00	31.92	119.00	2,865.67	674.85	56.00	6/2/2003	0.0000	14,280.0000	0	0.7972	37,100	10,147	2,978	828	0	0
50127336	1065Serviceman/Person21.12	22.780	-	0	0.00	108.32	2.40	0.00	31.92	119.00	2,949.01	689.69	56.00	2/2/2004	0.0000	14,280.0000	0	0.7972	37,919	10,149	3,040	0	0	0
50127337	1065Relief Operator20.14	21.770	-	0	0.00	104.65	2.40	0.00	31.92	119.00	2,818.28	659.11	56.00	2/9/2004	0.0000	14,280.0000	0	0.7972	36,237	10,146	2,912	0	0	0
50127339	1065Meter Reader19	20.630	-	0	0.00	99.14	2.40	0.00	31.92	119.00	2,670.66	624.59	56.00	2/9/2004	0.0000	14,280.0000	0	0.7972	34,340	10,142	2,787	0	0	0
50130526	1048Field Services Representative19.35	19.930	-	0	0.00	95.47	2.40	0.00	31.92	119.00	2,580.08	603.40	56.00	3/1/2004	0.0000	14,280.0000	0	0.9721	40,453	12,383	3,266	0	0	0
50133918	1010Production Technician20.12	20.720	1,082.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,697.90	630.98	56.00	3/22/2004	0.0000	5,708.0000	261	0.9214	39,863	4,712	3,229	997	0	0
50136642	1068Utility Person-Seasonal-NonUnion21 16	21.198	1,107.00	0	0.00	121.16	15.84	177.06	31.92	119.00	2,744.21	641.79	56.00	3/29/2004	0.0000	14,280.0000	0	0.9301	41,556	12,146	3,344	1,040	0	0
50138078	1015Head Maint Specialist & Relief20.3	20.910	-	0	0.00	100.98	2.40	0.00	31.92	119.00	2,707.34	633.17	56.00	4/6/2004	0.0000	14,280.0000	7	0.9366	40,888	11,916	3,292	0	0	0
50139421	1040Serviceman/Person21 12	22.760	1,189.00	0	0.00	108.32	2.40	0.00	31.92	119.00	2,949.01	689.69	56.00	4/12/2004	0.0000	14,664.0000	0	0.8097	43,270	11,864	3,480	1,082	0	0
50139423	1015Head Utility Specialist20.01	21.130	-	0	0.00	100.98	2.40	0.00	31.92	119.00	2,735.41	639.73	56.00	4/12/2004	0.0000	5,708.0000	0	0.9366	41,318	4,790	3,325	0	0	0
50148631	1080Garage Mechanic24.67	25.410	706.00	0	500.00	121.18	2.40	0.00	31.92	119.00	3,311.43	774.46	56.00	8/2/2004	0.0000	14,280.0000	354	0.7746	41,092	10,287	3,300	617	0	387
50148676	1080MPG (S1358Q)23.06	24.900	1,295.00	0	500.00	119.34	2.40	0.00	31.92	119.00	3,210.62	750.87	56.00	6/14/2004	0.0000	14,280.0000	2	0.7746	40,105	10,256	3,204	1,000	0	387
50163762	1075Equipment Operator20.73	22.380	1,168.00	0	0.00	106.49	2.40	0.00	31.92	119.00	2,807.23	677.68	56.00	7/12/2004	0.0000	14,280.0000	0	0.8797	41,108	11,198	3,289	1,027	0	0
50176507	1001Administrator Capital Program30.617	30.656	1,611.00	8,443	0.00	176.09	23.28	257.70	31.92	119.00	3,994.36	934.17	56.00	12/1/2004	0.0000	14,280.0000	0	0.4443	28,624	5,811	2,268	718	0	0
50180151	1010Super Opns I30.378	30.416	1,568.00	6,351	0.00	174.42	22.80	264.03	31.92	119.00	3,937.53	920.87	56.00	11/22/2004	0.0000	14,664.0000	0	0.8214	58,517	12,320	4,636	1,463	0	0
50184784	1080Serviceman/Person19.12	20.780	1,086.00	0	0.00	99.14	2.40	0.00	31.92	119.00	2,690.10	629.14	56.00	12/28/2004	0.0000	5,708.0000	0	0.8919	36,898	4,581	3,117	868	0	0
50187392	1076Filter19.47	21.110	-	0	0.00	100.98	2.40	0.00	31.92	119.00	2,732.82	639.13	56.00	1/6/2005	0.0000	14,280.0000	0	0.8797	38,775	11,190	3,120	0	0	0
50190198	1001Mgr Construction32.668	32.708	-	10,244	0.00	157.27	24.48	273.18	31.92	119.00	4,233.99	990.21	56.00	1/17/2005	0.0000	14,664.0000	0	0.4443	30,341	5,958	2,399	0	0	0
50193726	1001Specialist Performance (N)19.051	19.949	1,043.00	2,087	0.00	115.67	15.12	186.95	31.92	119.00	2,587.70	605.19	56.00	2/14/2005	0.0000	5,962.0000	0	0.4443	18,544	2,402	1,496	463	0	0
50204211	1001Super Wtr Qlty Envrn Cmpl28,923	28.861	1,512.00	6,047	0.00	167.08	21.44	241.88	31.92	119.00	3,746.18	876.62	56.00	4/11/2005	0.0000	1,200.0000	0	0.4443	26,867	739	2,133	672	0	0
50208943	1047Supt Opns II30.087	30.105	1,571.00	8,286	0.00	172.56	22.56	261.44	31.92	119.00	3,897.27	911.46	56.00	5/2/2005	0.0000	14,664.0000	0	0.8896	54,656	11,822	4,333	1,368	0	0
50229827	1090Field Service Rep/Troubleshoot25.19	26.360	-	0	500.00	126.56	2.40	0.00	31.92	119.00	3,412.56	798.10	56.00	6/8/2005	0.0000	14,280.0000	2	0.7746	42,828	10,261	3,397	0	0	387
50229830	1090Field Service Rep/Troubleshoot25.19	26.360	-	0	500.00	126.68	2.40	0.00	31.92	119.00	3,412.53	798.09	56.00	8/9/2005	0.0000	14,280.0000	1	0.7746	42,828	10,261	3,397	0	0	387
50236223	1090Field Service Rep/Troubleshoot25.19	26.360	-	0	500.00	126.68	2.40	0.00	31.92	119.00	3,412.57	798.10	56.00	8/7/2005	0.0000	14,280.0000	2	0.7745	42,828	10,261	3,397	0	0	387
50236886	1090Engineering Estimator20.35	20.960	436.00	0	500.00	100.98	2.40	0.00	31.92	119.00	2,713.51	634.68	56.00	9/9/2005	0.0000	14,280.0000	7	0.7746	33,896	10,241	2,729	338	0	387
50236282	1090Field Service Rep/Troubleshoot25.19	26.360	-	0	500.00	126.88	2.40	0.00	31.92	119.00	3,624.36	824.76	56.00	9/9/2005	0.0000	1,200.0000	1,806	0.7745	42,828	1,441	3,604	0	0	387
50243268	1015SrMaintenanceSpecialist&Relief19 65	20.750	-	0	0.00	99.14	2.40	0.00	31.92	119.00	2,687.30	628.48	56.00	10/17/2005	0.0000	14,664.0000	16	0.9366	40,676	12,196	3,269	0	0	0
50261222	1076Filter19.47	21.110	1,102.00	0	0.00	100.98	2.40	0.00	31.92	119.00	2,732.82	639.13	56.00	11/26/2005	0.0000	14,280.0000	0	0.8797	38,775	11,193	3,120	989	0	0
50261277	1065Meter Reader19	20.630	-	0	0.00	99.14	2.40	0.00	31.92	119.00	2,670.66	624.59	56.00	11/29/2005	0.0000	14,280.0000	0	0.7972	34,340	10,142	2,767	0	0	0
50262716	1066Filter19.47	21.110	-	0	0.00	100.98	2.40	0.00	31.92	119.00	2,732.82	639.13	56.00	12/5/2005	0.0000	5,952.0000	0	0.7972	35,139	4,154	2,826	0	0	0
50252756	1070Meter Technician20.02	20.620	-	0	0.00	99.14	2.40	0.00	31.92	119.00	2,669.36	624.29	56.00	12/6/2005	0.0000	14,664.0000	0	0.7856	33,819	10,228	2,725	0	0	0
50264063	1001Mgr Engineering47.115	47.153	2,461.00	19,691	0.00	271.73	35.52	303.82	31.92	119.00	6,184.24	1,427.60	56.00	12/12/2005	0.0000	14,664.0000	0	0.4443	43,744	6,052	3,424	1,093	0	0
50261036	1015SrMaintenanceSpecialist&Relief18.15	20.750	-	0	500.00	99.14	2.40	0.00	31.92	119.00	2,800.14	629.16	56.00	1/23/2006	2,274.6200	14,280.0000	63	0.9366	40,576	12,382	3,272	0	2,130	466
50269772	1001Dir Opns46 702	56.740	4,906.00	16,397	0.00	337.82	44.16	400.60	31.92	119.00	8,621.60	1,776.41	56.00	3/27/2006	6,430.0800	14,280.0000	0	0.4443	54,493	6,797	3,810	2,180	2,861	0
50276867	1075Equipment Operator18 73	20.360	-	0	500.00	97.31	2.40	0.00	31.92	119.00	2,636.31	617.02	56.00	5/1/2006	2,234.0600	14,664.0000	0	0.8797	37,434	11,893	3,018	0	1,965	440
50279088	1018Equipment Operator19 51	21.130	1,324.00	0	500.00	100.98	2.40	0.00	31.92	119.00	2,736.41	639.73	56.00	5/15/2006	2,318.2700	5,708.0000	0	0.9366	41,318	5,269	3,325	1,240	2,169	466
50279072	1075Relief Operator18 14	19.770	1,651.00	0	500.00	95.47	2.40	0.00	31.92	119.00	2,559.36	598.56	56.00	5/16/2006	2,167.1900	5,962.0000	0	0.8797	36,314	5,019	2,932	1,452	1,906	440
50279191	1080Coord Construction (N)25.337	26.375	2,119.00	0	0.00	145.04	15.96	211.93	31.92	119.00	3,284.95	768.25	56.00	6/15/2006	2,781.8100	14,280.0000	0	0.7746	41,036	9,721	3,276	1,641	2,154	0
50284241	1080Field Service Rep/Troubleshoot24 79	26.960	-	0	500.00	124.65	2.40	0.00	31.92	119.00	3,373.47	788.96	56.00	6/12/2006	2,844.6400	14,664.0000	227	0.7745	41,965	10,492	3,359	0	2,203	387
50265561	1080MPG (S1358Q)18.97	21.630	1,807.00	0	500.00	102.82	2.40	0.00	31.92	119.00	2,800.13	654.87	56.00	11/8/2006	2,371.0800	5,708.0000	0	0.7746	34,979	4,350	2,811	1,400	1,836	387
50265836	1075Meter Reader18	19.630	1,639.00	0	500.00	93.64	2.40	0.00	31.92	119.00	2,541.22	594.32	56.00	8/18/2006	2,151.8400	5,708.0000	0	0.8797	36,057	4,933	2,912	1,442	1,893	440
50285882	1080Engineering Aide24.26	24.980	1,556.00	0	500.00	119.34	2.40	0.00	31.92	119.00	3,233.61	756.28	56.00	6/28/2006	2,738.3100	1,200.0000	0	0.7746	40,397	1,438	3,226	1,212	2,121	387
50291879	1090Engineering Clerk18.02	18.560	776.00	0	500.00	88.13	2.40	0.00	31.92	119.00	2,402.70	561.92	56.00	7/24/2006	2,034.6500	14,280.0000	0	0.7746	30,014	10,231	2,432	600	1,676	387
50293031	1001Engineer26.5	25.538	2,133.00	2,666	0.00	146.86	19.20	213.29	31.92	119.00	3,308.06	773.19	56.00	8/1/2006	2,799.4800	5,708.0000	0	0.4443	23,692	2,374	1,890	948	1,244	0
50294382	1090Meter Reader Class A18.97	21.630	-	0	500.00	102.82	2.40	0.00	31.92	119.00	2,800.13	654.87	56.00	8/7/2006	2,371.0800	14,664.0000	0	0.7745	34,979	10,475	2,811	0	1,836	387
50296588	1676Clerk II17.765	17.803	1,487.00	0	0.00	102.62	13.44	148.60	31.92	119.00	2,304.71	539.00	56.00	8/21/2006	1,951.5600	14,280.0000	0	0.8797	32,701	10,944	2,658	1,306	1,717	0
50298868	1090Clerk II10.981	17.019	-	0	0.00	87.31	12.72	142.14	31.92	119.00	2,203.21	515.27	56.00	8/21/2006	1,805.6200	14,280.0000	0	0.7746	27,622	9,838	2,241	0	1,445	0
50298889	1025Laborer19.722	19.760	1,238.00	0	0.00	113.83	14.88	165.04	31.92	119.00	2,558.05	598.25	56.00	8/21/2006	2,166.0900	14,280.0000	0	0.8976	37,034	11,193	2,990	1,111	1,944	0
50300077	1080Meter Reader18	19.630	1,639.00	0	500.00	93.64	2.40	0.00	31.92	119.00	2,641.22	694.32	56.00	9/6/2006	2,161.8400	4,838.0000	0	0.8919	36,567	4,317	2,953	1,482	1,919	448
50300083	1080Customer Service Rep - Class A17 04	17.850	386.00	0	500.00	84.46	2.40	0.00	31.92	119.00	2,271.95	531.34	56.00	9/5/2006	1,923.8300	5,790.0000	0	0.7746	28,381	4,338	2,307	283	1,400	387
50301307	1080Plant Techcian WT524	24.720	-	0	500.00	119.34	2.40	0.00	31.92	119.00	3,210.36	750.81	56.00	9/20/2006	2,709.8100	14,280.0000	186	0.7746	39,976	10,266	3,203	0	2,099	387
50302446	1080MPG (S1358Q)18.97	21.630	-	0	500.00	102.82	2.40	0.00	31.92	119.00	2,800.13	654.87	56.00	9/25/2006	2,371.0800	5,962.0000	0	0.7745	34,979	4,426	2,811	0	1,836	387
50302514	1080Meter Reader18	19.630	-	0	500.00	93.64	2.40	0.00	31.92	119.00	2,541.22	594.32	56.00	9/25/2006	2,151.8400	14,280.0000	0	0.8097	37,286	12,023	3,012	0	1,968	456
50302541	1080MPG (S1358Q)18.97	21.630	1,807.00	0	500.00	102.82	2.40	0.00	31.92	119.00	2,800.37	654.92	56.00	9/25/2006	2,371.0800	5,708.0000	4	0.7746	34,979	4,350	2,812	1,400	1,836	387
50303473	1080MPG (S1358Q)18.97	21.630	1,807.00	0	500.00	102.82	2.40	0.00	31.92	119.00	2,800.13	654.87	56.00	10/3/2006	2,371.0800	14,664.0000	0	0.7745	34,979	10,475	2,811	1,400	1,836	387
50303476	1075Meter Reader18	19.630	1,230.00	0	500.00	93.64	2.40	0.00	31.92	119.00	2,541.22	594.32	56.00	10/2/2006	2,151.8400	5,708.0000	0	0.8797	36,057	4,933	2,912	1,082	1,893	440
50303477	1080MPG (S1358Q)18.97	21.630	1,807.00	0	500.00	102.82	2.40	0.00	31.92	119.00	2,800.50	654.96	56.00	10/2/2006	2,371.0800	14,280.0000	6	0.7745	34,979	10,243	2,812	1,400	1,836	387
50311172	1080Meter Reader Class A18.97	21.630	452.00	0	500.00	102.82	2.40	0.00	31.92	119.00	2,800.13	654.87	56.00	10/9/2006	2,371.0800	14,280.0000	0	0.7746	34,979	10,243	2,811	350	1,836	387
50311198	1070Utility Technician20.02	20.620	-	0	500.00	99.14	2.40	0.00	31.92	119.00	2,669.36	624.29	56.00	10/9/2006	2,260.3800	14,280.0000	0	0.7866	33,819	10,386	2,725	0	1,776	393
50311225	1070Utility Technician20.02	20.620	-	0	500.00	99.14	2.40	0.00	31.92	119.00	2,669.36	624.29	56.00	10/16/2006	2,260.3800	5,708.0000	0	0.7866	33,810	4,409	2,725	0	1,776	393
50314479	1080Meter Reader Class A18.97	21.630	-	0	500.00	102.82	2.40	0.00	31.92	119.00	2,800.13	654.87	56.00	10/16/2006	2,371.0800	14,280.0000	0	0.7745	34,979	10,243	2,811	0	1,836	387
50314590	1070Utility Technician20.02	20.620	1,722.00	0	500.00	99.14	2.40	0.00	31.92	119.00	2,669.36	624.29	56.00	10/17/2006	2,260.3800	14,280.0000	0	0.7855	33,810	10,386	2,725	1,363	1,776	393
50315444	1045Meter Reader18	19.630	-	0	500.00	93.64	2.40	0.00	31.92	119.00	2,541.22	594.32	56.00	10/23/2006	2,151.8400	14,280.0000	0	0.9130	37,422	12,066	3,023	0	1,966	467
50315445	1090Garage Mechanic24.67	25.410	2,122.00	0	500.00	121.18	2.40	0.00	31.92	119.00	3,305.00	772.94	56.00	10/24/2006	2,785.4400	14,664.0000	250	0.7746	41,092	10,489	3,294	1,543	2,167	387
50317658	1090MPG (S1358Q)18.97	21.630	-	0	500.00	102.82	2.40	0.00	31.92	119.00	2,800.13	654.87	56.00	11/6/2006	2,371.0800	4,838.0000	0	0.7745	34,979	3,758	2,811	0	1,836	387
50318627	1090MPG (S1358Q)18.97	21.630	1,561.00	0	500.00	102.82	2.40	0.00	31.92	119.00	2,800.13	654.87	56.00	11/13/2006	2,371.0800	5,708.0000	0	0.7745	34,979	4,350	2,811	1,224	1,836	387
50320817	1090MPG (S1358Q)18.97	21.630	1,807.00	0	500.00	102.82	2.40	0.00	31.92	119.00	2,800.13	654.87	56.00	11/27/2006	2,371.0800	5,962.0000	0	0.7746	34,979	4,426	2,811	1,400	1,836	387
50321632	1070Meter Technician20.02	20.620	1,507.00	0	500.00	99.14	2.40	0.00	31.92	119.00	2,669.36	624.29	56.00	12/4/2006	2,260.3800	14,280.0000	0	0.7856	33,819	10,386	2,725	1,164	1,776	393
50333084	1046Supt Opns II29.293	29.331	1,637.00	6,124	0.00	166.91	22.08	244.97	31.92	119.00	3,797.07	888.03	56.00	2/12/2007	3,215.2800	14,664.0000	0	0.9721	59,534	12,667	4,725	1,786	3,126	0
50335860	1090MPG (S1358Q)17.94	20.560	1,710.00	0	500.00	99.14	2.40	0.00	31.92	119.00	2,664.20	623.06	56.00	3/5/2007	2,255.9800	14,664.0000	0	0.7746	33,281	10,472	2,682	1,331	1,747	387
50341504	1010Mgr Opns40.685	40.003	3,418.00	12,811	0.00	235.01	30.72	341.82	31.92	119.00	5,295.14	1,238.36	56.00	4/11/2007	4,483.7800	14,280.0000	0	0.8214	78,893	11,779	6,161	3,148	4,131	0
50341597	1075Meter Reader18	19.630	1,639.00	0	500.00	93.64	2.40	0.00	31.92	119.00	2,541.22	594.32	56.00	4/9/2007	2,151.8400	14,664.0000	0	0.8797	38,067	11,890	2,912	1,442	1,893	440
50345836	1080Customer Service Rep - Class A17.04	17.850	-	0	500.00	84.46	2.40	0.00	31.92	119.00	2,271.95	531.34	56.00	5/8/2007	1,923.8300	14,280.0000	0	0.7746	28,381	10,229	2,307	0	1,490	387
50348953	1001Specialist Water Quality22 801	22.839	1,808.00	2,384	0.00	132.19	17.28	190.75	31.92	119.00	2,956.65	691.47	56.00	5/14/2007	2,503.8100	14,664.0000	0	0.4443	21,168	6,710	1,699	846	1,112	0
50356447	1048Field Services Representative17.35	17.870	1,493.00	0	500.00	86.29	2.40	0.00	31.92	119.00	2,313.38	541.03	56.00	6/25/2007	1,958.9100	14,280.0000	0	0.9721	36,272	12,840	2,946	1,461	1,904	486
50356451	1015SrMaintenanceSpecialist&Relief19.15	20.250	1,691.00	0	500.00	97.31	2.40	0.00	31.92	119.00	2,622.83	613.40	56.00	6/29/2007	2,219.8100	14,280.0000	22	0.9366	39,597	12,386	3,196	1,584	2,070	486
50356518	1010Production Technician18.12	19.690	-	0	500.00	93.64	2.40	0.00	31.92	119.00	2,559.17	598.62	56.00	6/28/2007	2,158.4200	11,904.0000	164	0.9214	37,881	10,331	3,071	0	1,989	468
50358897	1076Technician Svc Delivery (N)20 075	20.113	-	0	0.00	116.67	15.12	167.98	31.92	119.00	2,603.76	608.94	56.00	7/5/2007	2,204.7900	14,664.0000	0	0.8797	36,944	11,270	2,980	0	1,940	468
50358819	1076Filter18.47	20.119	-	0	500.00	95.47	2.40	0.00	31.92	119.00	2,603.36	608.86	56.00	7/9/2007	2,204.4600	14,280.0000	0	0.8797	36,936	11,826	2,980	0	1,939	440
50358838	1060Meter Reader18	19.630	-	0	500.00	93.64	2.40	0.00	31.92	119.00	2,541.22	594.32	56.00	7/2/2007	2,151.8400	14,280.0000	0	0.9097	37,286	12,023	3,012	0	1,968	456
50359770	1075Meter Reader18	19.630	1,630.00	0	500.00	93.64	2.40	0.00	31.92	119.00	2,541.22	594.32	56.00	7/16/2007	2,151.8400	14,280.0000	0	0.8797	36,057	11,826	2,912	1,442	1,893	440
50359771	1090Meter Reader Class A16.94	19.540	-	0	500.00	93.64	2.40	0.00	31.92	119.00	2,529.57	591.59	56.00	7/16/2007	2,141.9700	14,280.0000	0	0.7746	31,509	10,236	2,553	0	1,669	387
50362083	1001Lab Analyst (N)20.694	20.732	1,732.00	2,164	0.00	119.34	16.60	173.16	31.92	119.00	2,683.66	627.66	56.00	8/1/2007	2,272.8400	14,280.0000	0	0.4443	19,233	6,547	1,549	770	1,010	0
50367885	1065Supt Opns II29.74	29.778	2,487.00	6,218	0.00	170.75	22.32	248.71	31.92	119.00	3,864.94	901.66	56.00	9/4/2007	3,264.2600	14,280.0000	0	0.9465	56,850	11,943	4,688	2,364	3,090	0
50370260	1066Meter Reader18	19.630	-	0	500.00	93.64	2.40	0.00	31.92	119.00	2,541.22	594.32	56.00	9/12/2007	2,151.8400	14,664.0000	0	0.7972	32,876	10,778	2,639	0	1,715	393
50371864	1070Meter Technician20.02	20.620	-	0	500.00	99.14	2.40	0.00	31.92	119.00	2,669.36	624.29	56.00	9/24/2007	2,260.3600	14,280.0000	0	0.7866	33,819	10,386	2,725	0	1,776	393
50374284	1090Supvr Opns I29.088	30.026	-	6,789	0.00	172.56	22.56	250.78	31.92	119.00	3,887.05	909.07	56.00	10/8/2007	3,291.4600	5,708.0000	0	0.7746	48,567	4,190	3,850	0	2,549	0
50397148	1001Engineering Tech (N)18 76	18.788	785.00	0	0.00	106.32	14.16	156.92	31.92	119.00	2,432.22	568.83	56.00	2/11/2008	2,059.5400	14,280.0000	0	0.4443	17,430	5,534	1,411	340	916	0
50399110	1001Engineering Tech (N)23.558	23.598	-	0	0.00	135.86	17.76	197.07	31.92	119.00	3,054.64	714.39	56.00	2/25/2008	2,586.5900	14,280.0000	0	0.4443	21,800	6,568	1,752	0	1,149	0
50400130	1048Field Services Representative18.35	18.840	1,406.00	0	500.00	90.78	2.40	0.00	31.92	119.00	2,180.04	509.86	56.00	2/29/2008	1,846.0000	14,280.0000	0	0.9721	34,181	12,835	2,786	1,387	1,796	486
50402265	1001Specialist Engrg (N)22.596	22.634	1,890.00	0	0.00	130.38	17.04	189.84	31.92	119.00	2,930.11	685.27	56.00	3/17/2008	2,481.1400	5,708.0000	0	0.4443	20,998	2,358	1,694	840	1,102	0
50404129	1060Clerk Admin (N)12	12.038	201.00	0	0.00	69.77	9.12	100.54	31.92	119.00	1,566.39	364.46	56.00	3/31/2008	1,319.6100	14,280.0000	0	0.9197	23,117	11,363	1,929	231	1,214	0
50404166	1001Sr Engineering Tech25.962	26.000	-	2,714	0.00	148.72	19.44	217.15	31.92	119.00	3,366.86	787.18	56.00	4/1/2008	2,850.1200	14,280.0000	0	0.4443	24,120	6,681	1,923	0	1,266	0
50406230	1001Engineering Tech (N)24.279	24.317	-	0	0.00	139.54	18.24	203.10	31.92	119.00	3,147.96	736.22	56.00	4/28/2008	2,665.6300	14,280.0000	0	0.4443	22,558	5,870	1,804	0	1,184	0
50410466	1046Supt Opns II34.135	34.173	1,427.00	7,136	0.00	196.45	25.68	285.41	31.92	119.00	4,423.90	1,034.62	56.00	5/12/2008	3,746.0400	14,280.0000	0	0.9130	66,146	11,580	5,143	1,303	3,420	0
50411453	1090Supvr Opns I26.413	26.451	2,378.00	5,941	0.00	183.40	21.36	237.62	31.92	119.00	3,683.15	861.36	56.00	5/19/2008	3,118.8000	14,280.0000	0	0.7746	48,010	9,757	3,656	1,840	2,416	0
50421093	1001Construction Insp (N)24.038	24.076	-	0	0.00	137.70	18.00	201.08	31.92	119.00	3,118.76	728.92	56.00	7/21/2008	2,639.2100	14,664.0000	0	0.4443	22,336	5,718	1,786	0	1,173	0
50424740	1076Clerk II10	10.036	-	0	0.00	29.38	3.84	41.92	31.92	119.00	649.74	151.96	56.00	8/12/2008	650.1800	0.0000	0	0.8797	9,219	64	859	0	484	0

Employee Number	Emp Med Claims	Oil Emp Med Claims			Oil Emp Dental Claims
50006913	1,692	782	63,763	29,330	0
50006307	816	752	29,430	27,117	0
50013176	1,692	1,500	30,973	27,626	0
50016659	816	782	44,606	41,322	459
50023028	1,692	1,466	47,566	41,843	0
50025658	1,778	1,633	46,183	41,537	0
50029246	816	764	76,093	70,324	0
50046527	1,692	1,466	46,642	40,943	0
50049764	816	383	48,264	21,444	0
50064393	1,692	782	69,864	29,281	0
50065786	1,692	1,349	48,542	37,103	0
50127536	1,692	1,349	47,566	37,919	0
50127537	1,692	1,349	46,464	36,237	0
50127539	1,692	1,349	43,075	34,340	0
50130626	1,692	1,845	41,814	40,453	0
50133618	816	752	43,518	42,114	261
50135642	1,692	1,549	44,261	41,549	0
50138018	1,692	1,566	43,967	40,864	7
50139421	1,778	1,616	47,566	43,270	0
50139423	816	764	44,119	41,318	0
50148631	1,692	1,310	53,410	41,444	352
50148676	1,692	1,310	51,784	40,106	1
50165752	1,692	1,466	46,729	41,109	0
50178507	1,692	752	64,425	28,624	0
50180181	1,778	1,636	63,508	58,617	0
50184764	816	728	43,389	38,698	0
50187382	1,692	1,466	44,078	38,776	0
50190198	1,778	780	68,280	30,341	0
50193726	876	389	41,737	18,644	0
50204211	0	0	60,471	26,867	0
50208943	1,778	1,644	62,659	54,656	0
50228627	1,692	1,310	56,041	42,630	2
50229830	1,692	1,310	56,041	42,628	1
50236223	1,692	1,310	56,041	42,630	2
50236088	1,692	1,310	43,771	33,895	1
50236262	0	0	56,845	43,969	1,241
50243266	1,778	1,663	43,344	40,562	18
50251222	1,692	1,466	44,078	38,775	0
50251277	1,692	1,349	43,075	34,340	0
50252716	876	886	44,078	33,139	0
50252756	1,778	1,396	43,066	33,819	0
50254053	1,778	780	56,486	43,744	0
50261036	1,692	1,645	43,389	40,635	63
50266772	2,136	949	122,648	54,483	0
50276567	1,778	1,562	42,963	37,434	0
50276066	816	764	44,119	41,318	0
50279072	876	771	41,280	36,314	0
50279191	2,136	1,884	52,963	41,035	0
50284241	1,778	1,376	64,411	52,186	220
50285681	816	632	46,183	34,979	0
50285635	816	710	40,887	30,067	0
50285662	0	0	52,156	40,397	0
50291879	1,692	1,310	38,753	30,014	0
50293331	864	384	53,323	23,692	0
50294362	1,778	1,378	46,183	34,979	0
50296586	2,136	1,879	37,173	32,701	0
50296888	2,136	1,884	36,536	27,822	0
50296889	2,136	1,917	41,258	37,034	0
50300077	624	567	40,887	36,657	0
50300093	816	632	36,644	28,381	0
50301307	1,692	1,310	51,740	40,141	186
50302445	876	678	45,183	34,979	0
50302514	1,692	1,539	48,887	37,286	0
50302541	816	632	45,167	34,982	3
50303473	1,778	1,378	46,183	34,979	0
50303478	816	710	40,887	30,067	0
50303477	1,692	1,310	46,169	34,986	0
50311172	1,692	1,310	46,183	34,979	0
50311199	1,692	1,329	43,065	33,819	0
50311225	816	641	43,065	33,819	0
50314479	1,692	1,310	46,183	34,979	0
50314680	1,692	1,329	43,064	33,819	0
50315444	1,692	1,646	40,887	37,422	0
50315445	1,778	1,376	53,306	41,342	250
50317686	624	483	46,183	34,979	0
50318637	816	632	46,183	34,979	0
50320817	876	678	46,183	34,979	0
50321832	1,692	1,329	43,065	33,819	0
50332084	2,184	2,173	61,243	58,534	0
50336880	1,778	1,376	42,971	33,281	0
50341564	2,136	1,988	86,405	76,863	0
50341567	1,778	1,562	49,087	36,057	0
50348608	1,692	1,310	36,644	28,381	0
50348953	2,184	970	47,686	21,186	0
50356447	1,692	1,845	37,313	36,272	0
50356451	1,692	1,536	42,304	39,619	22
50356518	1,320	1,218	41,277	38,046	164
50356697	2,184	1,921	41,998	35,944	0
50358818	1,692	1,486	41,960	36,936	0
50358638	1,692	1,539	48,987	37,286	0
50359770	1,692	1,466	49,987	38,057	0
50359771	1,692	1,310	40,800	31,699	0
50362063	2,136	949	43,266	19,233	0
50367865	2,136	2,022	62,176	58,862	0
50370260	1,778	1,416	40,987	32,675	0
50371584	1,692	1,329	43,065	33,819	0
50374264	864	889	62,694	48,057	0
50387148	2,136	949	38,229	17,430	0
50388110	2,136	949	49,286	21,860	0
50400130	1,692	1,648	36,182	34,181	0
50402266	864	384	47,260	20,908	0
50404129	2,136	1,984	28,138	23,117	0
50404158	2,136	949	54,398	24,120	0
50408230	2,136	948	50,774	22,556	0
50410456	2,136	1,960	71,363	65,146	0
50411453	2,136	1,864	56,408	48,010	0
50421093	2,184	970	50,271	22,336	0
50424748	0	0	10,450	9,218	0

Indiana American Water
Labor and Labor Related
New Employees

								Pay Grade	EEO Code	EEO Description		Rate	Salary													
	50424795	IN-Muncie Water	101506	MUN-Field Service	M42WUW		Meter Reader		007	Operatives (Semiskilled)		18.090	37,627	08/11/08			U	S13216	United Steel Workers, Muncie	N			Full-time Regular		2088
	50426868	IN-Kokomo	101006	KOK-Field Service	536WUB		Sr Utility Specialist		007	Operatives (Semiskilled)		16.680	36,654	09/18/08			U	S2068	United Steel Workers, Kokomo	N			Full-time Regular		2088
	50432031	IN-Corporate	100106	CORP-Admin & Gen	600206		Admin Asst (N)	L13	006	Office and Clerical		17.308	36,001	09/22/08			N			N			Full-time Regular		2088
	50433148	IN-Shelbyville	108506	SHL-Field Services	M42WUB		Meter Reader		007	Operatives (Semiskilled)		18.000	37,440	09/29/08			U	E1393C	Electrical Workers ICWC	N			Full-time Regular		2088
	50433313	IN-Corporate	100114	CORP-Engineering	601606		Engineer	L10	002	Professionals		26.923	56,000	09/29/08			N			Y			Full-time Regular		2088
	50434678	IN-Kokomo	101006	KOK-Field Service	402552		Coord Construction (N)	L12	006	Office and Clerical		24.038	50,000	10/06/08			N			N			Full-time Regular		2088
	50434878	IN-Richmond	102506	RIC-Field Services	L05WNB		Laborer		008	Laborers (Unskilled)		17.000	35,360	10/06/08			N			N			Full-time Regular		2088
	50436834	IN-Corporate	100114	CORP-Engineering	604406		Project Engineer	L08	002	Professionals		40.625	84,500	10/13/08			N			Y			Full-time Regular		2088
	50438029	IN-Muncie Water	101506	MUN-Field Service	M42WUW		Meter Reader		007	Operatives (Semiskilled)		18.090	37,627	10/27/08			U	S13216	United Steel Workers, Muncie	N			Full-time Regular		2088
	50442489	IN-Johnson County	105506	JCO-Field Services	M42WUB		Meter Reader		007	Operatives (Semiskilled)		18.000	37,440	11/24/08			U	E1393C	Electrical Workers, ICWC	N			Full-time Regular		2088
	9013461	IN-Corporate	100106	CORP-Admin & Gen	054656		President (Large States)	ML4	011	Executive/Senior Level Mgrs		85.096	178,999	11/01/95			N			Y			Full-time Regular		2088
	10000244	IN-Corporate	100106	CORP-Admin & Gen	404906		VP Operations (Large)	L05	012	First/Mid-Level Mgrs		67.606	140,609	10/24/88			N			Y			Full-time Regular		2088
	22003527	IN-Corporate	100106	CORP-Admin & Gen	402906		Dir Engineering (Large)	L05	012	First/Mid-Level Mgrs		52.188	108,550	09/01/94			N			Y			Full-time Regular		2088
	10000234	IN-Corporate	100106	CORP-Admin & Gen	402976		Dir Wtr Qlty Envrn Cmpl (Lg)	L06	012	First/Mid-Level Mgrs		51.006	106,152	08/16/78			N			Y			Full-time Regular		2088
	10000268	IN-Corporate	100106	CORP-Admin & Gen	602106		Exec Asst (N)	L11	006	Office and Clerical		25.058	52,117	02/01/79			N			N			Full-time Regular		2088
	10007789	IN-Corporate	100101	CORP-Production	403168		Dir Production (Large)	L06	012	First/Mid-Level Mgrs		58.316	121,297	03/20/78			N			Y			Full-time Regular		2088
	50415614	IN-Corporate	100118	CORP-Human Resources	606706		Sr HR Generalist	L08	002	Professionals		38.077	79,200	06/16/08			N			Y			Full-time Regular		2088
	50454289	IN-Corporate	100116	CORP-Maintenance Services	405462		Sr Specialist SCADA (N)	L09	003	Technicians		28.846	60,000	02/02/09			N			N			Full-time Regular		2088
	50360823	IN-Corporate	100113	CORP-Information Systems	305801		Specialist Computer Supp (N)	L10	002	Professionals		23.538	48,960	07/16/07			N			N			Full-time Regular		2088
	50401276	IN-Corporate	100105	CE-External Affairs	450391		Mgr Ext Affairs (State)	L07	012	First/Mid-Level Mgrs		35.096	73,000	03/10/08			N			Y			Full-time Regular		2088
NEW1		IN-Amer Corp	100116	CORP-Maintenance Services		0	Sr. Spec SCADA	L09		0	0	31.801	66,400		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW2		IN-Amer Johnson Count	100101	CORP-Production		0	Supvr Maint Service (N)	L09		0	0	31.801	66,400		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW3		IN-Amer Corp	100114	CORP-Engineering		0	Engineer	L10		0	0	27.727	56,850		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW4		IN-Amer Corp	100114	CORP-Engineering		0	Sr. CAD Tech (N)	L10		0	0	22.981	47,984		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW5		IN-Amer Corp	100114	CORP-Engineering		0	Sr. Engineering Technician	L10		0	0	27.227	56,850		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW6		IN-Amer Corp	100114	CORP-Engineering		0	Project Engineer	L07		0	0	44.406	92,908		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW7		IN-Amer Corp	100117	CORP-Water Quality		0	Specialist Cross Connect (N)	L12		0	0	20.714	43,251		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW8		IN-Amer Kokomo	100117	CORP-Water Quality		0	Supvr Wtr Qlty Envrn Cmpl	L09		0	0	31.923	66,655		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW9		IN-Amer Kokomo	101006	KOK-Field Service		0	Sr. Utility Specialist		0	0	0	20.18	42,136		0 0	0	U	S2068		0	0	0		0 0	2088
NEW10		IN-Amer Kokomo	101006	KOK-Field Service		0	Supt Opns I	L07		0	0	35.193	73,483		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW11		IN-Amer Muncie	101506	MUN-Field Service		0	Head Utility Specialist		0	0	0	20.51	42,826		0 0	0	U	S13216		0	0	0		0 0	2088
NEW12		IN-Amer Richmond	102506	RIC-Field Services		0	Specialist Opns (N)	L10		0	0	27.332	57,069		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW13		IN-Amer Richmond	102506	RIC-Field Services		0	On/Off Person		0	0	0	19.636	41,000		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW14		IN-Amer Warsaw	104606	WAR-Field Services		0	Field Services Representative		0	0	0	18.79	39,234		0 0	0	U	IBT364		0	0	0		0 0	2088
NEW15		IN-Amer West Lafayette	104706	WLA-Field Services		0	Field Services Representative		0	0	0	24.213	50,557		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW16		IN-Amer Crawfordsville	105006	CRW-Admin & General		0	Supt Opns II	L06		0	0	29.298	61,174		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW17		IN-Amer Johnson Count	105506	JCO-Admin & General		0	Clerk General Service (N)	L15		0	0	14.727	30,750		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW18		IN-Amer Johnson Count	105506	JCO-Field Services		0	Meter Reader		0	0	0	18	37,584		0 0	0	U	E1393C		0	0	0		0 0	2088
NEW19		IN-Amer Terre Haute	107006	WBV-Admin & General		0	Supvr Opns I	L08		0	0	37.813	78,954		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW20		IN-Amer Jeff/New Albar	107501	SIO-Production		0	Operator		0	0	0	21.01	43,869		0 0	0	U	E1393C		0	0	0		0 0	2088
NEW21		IN-Amer Jeff/New Albar	107506	SIO-Admin & General		0	Supvr Opns I	L08		0	0	37.813	78,954		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW22		IN-Amer Newburgh	108006	NBG-Field Services		0	Meter Reader		0	0	0	17.39	36,310		0 0	0	U	E1393C		0	0	0		0 0	2088
NEW23		IN-Amer Seymour	108506	SEY-Admin & General		0	Supt Opns II	L08		0	0	37.813	78,954		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW24		IN-Amer Northwest	109001	NWO-Production		0	Clerk III		0	0	0	15.75	32,886		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW25		IN-Amer Northwest	109006	NWO-Admin & General		0	Specialist Opns (N)	L10		0	0	27.332	57,069		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW26		IN-Amer Northwest	109006	NWO-Admin & General		0	Engineering Estimator		0	0	0	20.35	42,491		0 0	0	U	C13584		0	0	0		0 0	2088
NEW27		IN-Amer Northwest	109006	NWO-Field Services		0	Pipe Mechanic Crew Lead DSL		0	0	0	29.26	61,097		0 0	0	U	S13584		0	0	0		0 0	2088
NEW28		IN-Amer Northwest	109006	NWO-Field Services		0	MPG (B1358Q)		0	0	0	24.08	50,279		0 0	0	U	S13584		0	0	0		0 0	2088
NEW29		IN-Amer Northwest	109006	NWO-Field Services		0	MPG (B1358Q)		0	0	0	24.08	50,279		0 0	0	U	S13584		0	0	0		0 0	2088
NEW30		IN-Amer Northwest	109006	NWO-Field Services		0	Clerk III		0	0	0	19.852	41,451		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW31		IN-Amer Northwest	109006	NWO-Field Services		0	Coord Construction (N)	L12		0	0	20.793	43,416		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW32		IN-Amer Northwest	109006	NWO-Field Services		0	Field Service Rep Class AA		0	0	0	26.32	57,568		0 0	0	U	S13584		0	0	0		0 0	2088
NEW33		IN-Amer Northwest	109006	NWO-Field Services		0	Field Service Rep/Troubleshoot		0	0	0	24.01	50,133		0 0	0	U	S13584		0	0	0		0 0	2088
NEW34		IN-Amer Northwest	109006	NWO-Field Services		0	Field Service Rep/Troubleshoot		0	0	0	24.01	50,133		0 0	0	U	S13584		0	0	0		0 0	2088
NEW35		IN-Amer Northwest	109006	NWO-Field Services		0	Meter Reader Class A		0	0	0	14.41	30,088		0 0	0	U	S13584		0	0	0		0 0	2088
NEW36		IN-Amer Corp	100106	CORP-Admin & Gen		0	HR Manager	L07		0	0	45.686	95,142		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW37		IN-Amer Corp	100106	CORP-Admin & Gen		0	Financial Analyst II	L09		0	0	32.691	68,259		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW38		IN-Amer Corp	100106	CORP-Admin & Gen		0	Financial Analyst III	L08		0	0	38.722	80,852		0 0	0	N	NONUN		0	0	0		0 0	2088
NEW39		IN-Amer Corp	100116	CORP-Maintenance Services		0	SCADA Supv	L09		0	0	32.691	68,259		0 0	0	N	NONUN		0	0	0		0 0	2088
SummerTemp1		IN-Muncie Water	101506	MUN-Field Service		0	Laborer		0	0	0	11.4	5,472		0 0	0	U	S13216		0	0	0		0 0	480
SummerTemp2		IN-Kokomo	101006	KOK-Field Service		0	Laborer		0	0	0	13.585	6,511		0 0	0	U	S2068		0	0	0		0 0	480
SummerTemp3		IN-Wabash Valley	107006	WBV-Field Services		0	Laborer		0	0	0	9.538	4,578		0 0	0	U	P6167		0	0	0		0 0	480
SummerTemp4		IN-Wabash Valley	107006	WBV-Field Services		0	Laborer		0	0	0	9.538	4,578		0 0	0	U	P6167		0	0	0		0 0	480
SummerTemp5		IN-Southern Indiana	107506	SIO-Field Services		0	Clerk		0	0	0	17.51	8,405		0 0	0	N		0	0	0	0		0 0	480
SummerTemp6		IN-Southern Indiana	107506	SIO-Field Services		0	Laborer		0	0	0	17.51	8,405		0 0	0	U	E1393C		0	0	0		0 0	480
SummerTemp7		IN-Southern Indiana	107506	SIO-Field Services		0	Laborer		0	0	0	17.51	8,405		0 0	0	U	E1393C		0	0	0		0 0	480
SummerTemp8		IN-Southern Indiana	107506	SIO-Field Services		0	Laborer		0	0	0	17.51	8,405		0 0	0	U	E1393C		0	0	0		0 0	480
SummerTemp9		IN-Southern Indiana	107506	SIO-Field Services		0	Laborer		0	0	0	17.51	8,405		0 0	0	U	E1393C		0	0	0		0 0	480
SummerTemp10		IN-Northwest Indiana	109001	NWO-Production		0	Laborer		0	0	0	13.46	6,461		0 0	0	U	S13584		0	0	0		0 0	480
SummerTemp11		IN-Northwest Indiana	109001	NWO-Production		0	Laborer		0	0	0	13.46	6,461		0 0	0	U	S13584		0	0	0		0 0	480
SummerTemp12		IN-Northwest Indiana	109001	NWO-Production		0	Laborer		0	0	0	13.46	6,461		0 0	0	U	S13584		0	0	0		0 0	480
SummerTemp13		IN-Northwest Indiana	109001	NWO-Production		0	Laborer		0	0	0	13.46	6,461		0 0	0	U	S13584		0	0	0		0 0	480
SummerTemp14		IN-Northwest Indiana	109001	NWO-Production		0	Laborer		0	0	0	13.46	6,461		0 0	0	U	S13584		0	0	0		0 0	480
SummerTemp15		IN-Northwest Indiana	109001	NWO-Production		0	Laborer		0	0	0	13.46	6,461		0 0	0	U	S13584		0	0	0		0 0	480
SummerTemp16		IN-Northwest Indiana	109001	NWO-Production		0	Laborer		0	0	0	13.46	6,461		0 0	0	U	S13584		0	0	0		0 0	480
SummerTemp17		IN-Northwest Indiana	109001	NWO-Production		0	Laborer		0	0	0	13.46	6,461		0 0	0	U	S13584		0	0	0		0 0	480
SummerTemp18		IN-Northwest Indiana	109001	NWO-Production		0	Laborer		0	0	0	13.46	6,461		0 0	0	U	S13584		0	0	0		0 0	480
SummerTemp19		0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
SummerTemp20		0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
SummerTemp21		0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
SummerTemp22		0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
SummerTemp23		0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
SummerTemp24		0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
SummerTemp25		0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
SummerTemp26		0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
SummerTemp27		0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
SummerTemp28		0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
SummerTemp29		0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
SummerTemp30		0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	1	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	2	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	3	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	4	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	5	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	6	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	7	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	8	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	9	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	10	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	11	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	12	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	13	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	14	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	15	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	16	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	17	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	18	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0
	19	0	0		0	0		0	0	0	0	0	0		0 0	0	0		0	0	0	0		0 0	0

HHR ATTACHMENT 2
CAUSE NO. 43680

	Employee		Wage	401K	AIP Current Pay	VEBA	Life Basic	ADAD	LTD	STD	SUTA	Social Security	Medicare	FUTA	Hire Date	DCP	Medical	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	50424766	1015Meter Reader18.09	19.880	-	0	500.00	93.64	2.40	0.00	31.92	118.00	2,548.99	586.13	56.00	8/11/2008	2,156.4200	5,798.0000	0	0.9366	38,602	6,262	3,109	0	2,021	486
	50426658	1010Sr. Utility Specialist18.88	19.240	1,607.00	0	500.00	91.80	2.40	0.00	31.92	119.00	2,490.73	562.61	56.00	8/18/2008	2,100.6960	14,280.0000	0	0.9214	37,016	12,175	2,993	1,461	1,943	481
	50432031	1001Admin Asst (N)17.308	17.348	-	0	0.00	89.14	17.90	144.87	31.92	119.00	2,245.54	526.17	56.00	9/22/2008	1,001.4700	14,684.0000	0	0.4443	16,092	6,073	1,300	0	845	0
	50433148	1066Meter Reader18	18.630	-	0	500.00	93.64	2.40	0.00	31.97	119.00	2,541.22	594.32	56.00	9/20/2008	2,151.8400	14,280.0000	0	0.9486	38,796	12,509	3,133	0	2,037	473
	50433313	1001Engineer26.923	26.961	2,752.00	2,615	0.00	164.22	20.16	226.16	31.92	119.00	3,400.26	816.27	56.00	9/29/2008	2,965.4600	5,798.0000	0	0.4443	26,012	2,383	1,991	1,001	1,313	0
	50434678	1010Coord Construction (N)24.038	24.076	-	0	0.00	137.70	18.00	201.08	31.97	119.00	3,118.78	728.92	56.00	10/6/2008	2,639.2100	456.0000	0	0.9214	48,319	718	3,706	0	2,432	0
	50434678	1025Laborer17	17.038	-	0	0.00	97.31	12.72	142.30	31.92	119.00	2,205.67	516.84	56.00	10/9/2008	1,867.7100	5,798.0000	0	0.8976	31,932	4,682	2,600	0	1,878	0
	50435634	1001Project Engineer40.625	40.663	3,396.00	8,490	0.00	233.17	30.44	339.62	31.92	119.00	5,264.07	1,231.11	56.00	10/13/2008	4,467.4800	14,280.0000	0	0.4443	37,723	5,678	2,984	1,509	1,960	0
	50438029	1015Meter Reader18.09	19.880	-	0	0.00	93.64	2.40	0.00	31.92	119.00	2,548.99	586.13	56.00	10/27/2008	2,156.4200	0.0000	0	0.9366	38,562	120	3,109	0	2,021	0
	50442480	1065Meter Reader18	19.630	-	0	0.00	93.64	2.40	0.00	31.92	119.00	2,541.22	594.32	56.00	11/24/2008	2,151.8400	14,280.0000	0	0.7972	32,876	10,137	2,539	0	1,716	0
	9013481	1001President (Large States)85 096	85.134	4,444.00	44,440	0.00	387.20	48.00	711.04	31.92	119.00	8,621.60	2,577.52	56.00	11/1/1995	0.0000	5,798.0000	0	0.4443	78,979	2,727	4,166	1,074	0	0
	10000244	1001VP Operations (Large)87.596	87.634	3,530.00	28,244	0.00	387.20	48.00	564.88	31.92	119.00	8,621.60	2,047.69	56.00	10/24/1988	0.0000	14,684.0000	0	0.4443	82,744	0,178	3,930	1,568	0	0
	22003527	1001Dir Engineering (Large)52,188	52.226	2,181.00	21,810	0.00	301.10	38.38	436.19	31.92	119.00	8,621.60	1,581.19	56.00	8/1/1984	0.0000	5,862.0000	0	0.4443	46,460	2,618	3,722	968	0	0
	10000234	1001Dir Wtr Qlty Envrn Cmpl (Lg)51.996	52.034	2,718.00	21,729	0.00	209.27	39.12	434.59	31.92	119.00	8,621.60	1,575.38	56.00	6/16/1976	0.0000	14,280.0000	0	0.4443	46,272	5,950	3,720	1,207	0	0
	10000256	1001Exec Asst (N)25.066	25.004	1,310.00	0	0.00	145.04	18.96	209.59	31.92	119.00	3,248.57	759.75	56.00	2/1/1979	0.0000	5,798.0000	0	0.4443	23,280	2,393	1,859	582	0	0
	10007789	1001Dir Production (Large)58.318	68.354	3,046.00	24,369	0.00	335.80	43.92	487.37	31.92	119.00	8,621.60	1,788.73	56.00	3/20/1978	0.0000	1,200.0000	0	0.4443	54,136	933	3,806	1,353	0	0
	50415614	1001Sr HR Generalist38.077	38.116	2,388.00	7,958	0.00	218.46	28.56	316.34	31.92	119.00	4,934.22	1,153.97	56.00	6/16/2008	4,176.1700	14,280.0000	0	0.4443	35,359	5,861	2,783	1,081	1,866	0
	50454269	1001Sr Specialist SCADA (N)28.846	28.884	-	8,031	0.00	165.24	21.60	241.24	31.92	119.00	3,739.21	874.49	56.00	2/2/2009	3,166.2600	12,172.0000	0	0.4443	26,798	4,683	2,128	0	1,407	0
	50380873	1001Specialist Computer Supp (N)23 538	23.578	-	4,923	0.00	136.86	17.76	196.91	31.92	119.00	3,052.05	713.79	56.00	7/16/2007	2,584.4000	14,684.0000	0	0.4443	21,871	5,716	1,761	0	1,148	0
	50401276	1001Mgr Ext Affairs (State)35 096	35.134	-	11,004	0.00	201.96	26.40	293.44	31.92	119.00	4,548.31	1,063.72	56.00	3/10/2008	3,851.3800	1,002.0000	0	0.4443	32,594	658	2,571	0	1,711	0
NEW1		1001Sr. Spec SCADA31.801	31.801	1580	8,840	0.00	183.60	24.00	265.60	31.92	119.00	4,118.83	962.61	56.00	1/0/1900	3488.03	12172	0	0.4443	29,502	4,683	2,336	702	1,849	0
NEW2		1001Supvr Maint Service (N)31 801	31.801	1580	8,840	0.00	183.60	24.00	265.60	31.92	119.00	4,118.83	962.81	56.00	1/0/1900	3488.03	12172	0	0.4443	29,502	4,683	2,336	702	1,849	0
NEW3		1001Engineer27.227	27.227	1353	5,666	0.00	156.08	20.40	227.40	31.92	119.00	3,524.70	824.32	56.00	1/0/1900	2984.62	12172	0	0.4443	26,258	4,863	2,010	601	1,326	0
NEW4		1001Sr. CAD Tech (N)22.961	22.981	1147	4,798	0.00	132.19	17.28	191.64	31.92	119.00	2,975.03	695.77	56.00	1/0/1900	2519.16	12172	0	0.4443	21,319	4,826	1,709	507	1,119	0
NEW5		1001Sr. Engineering Technician27 727	27.227	1353	5,665	0.00	156.08	20.40	227.40	31.92	119.00	3,524.70	824.32	56.00	1/0/1900	2984.62	12172	0	0.4443	26,258	4,863	2,010	601	1,326	0
NEW6		1001Project Engineer44.495	44.495	2211	13,936	0.00	265.20	33.36	371.62	31.92	119.00	5,760.14	1,347.13	56.00	1/0/1900	4877.54	12172	0	0.4443	41,278	4,787	3,238	982	2,167	0
NEW7		1001Specialist Cross Connect (N)20 714	20.714	1029	2,183	0.00	119.34	15.60	173.00	31.92	119.00	2,681.65	627.14	56.00	1/0/1900	2270.67	12172	0	0.4443	19,218	4,010	1,548	457	1,000	0
NEW8		1001Supvr Wtr Qlty Envrn Cmpl31.923	31.923	1586	8,866	0.00	183.60	24.00	266.82	31.92	119.00	4,132.62	968.50	56.00	1/0/1900	3488.4	12172	0	0.4443	29,616	4,684	2,343	706	1,565	0
NEW9		1010Sr. Utility Specialist20.18	20.18	1003	0	500.00	97.31	2.40	0.00	31.92	119.00	2,612.42	610.87	56.00	1/0/1900	2212.13	12172	0	0.8214	38,824	9,829	3,131	924	2,036	0
NEW10		1010Supt Opns I35.193	35.193	1749	11,022	0.00	201.96	26.40	293.93	31.92	119.00	4,556.06	1,065.50	56.00	1/0/1900	3857.86	12172	0	0.9214	67,707	9,716	6,341	1,612	3,566	481
NEW11		1015Head Utility Specialist20.51	20.51	1019	0	500.00	99.14	2.40	0.00	31.92	119.00	2,655.14	620.98	56.00	1/0/1900	2248.31	12172	0	0.9385	40,104	9,882	3,232	954	2,108	0
NEW12		1025Specialist Opns (N)27.332	27.332	1358	5,707	0.00	157.90	20.64	228.28	31.97	119.00	3,538.29	827.50	56.00	1/0/1900	2998.13	12172	0	0.8976	51,226	9,402	4,078	1,219	2,886	486
NEW13		1026On/Off Person10.636	19.636	978	0	0.00	112.00	14.64	164.00	31.92	119.00	2,542.00	594.50	56.00	1/0/1900	2152.6	12172	0	0.8976	38,602	9,208	2,672	870	1,632	0
NEW14		1046Field Services Representative18 79	18.79	934	0	500.00	89.96	2.40	0.00	31.97	119.00	2,432.48	568.89	56.00	1/0/1900	2059.76	12172	0	0.9721	38,139	10,363	3,088	908	2,002	0
NEW15		1047Field Services Representative24.213	24.213	1203	0	0.00	139.54	18.24	202.23	31.92	119.00	3,134.52	733.07	56.00	1/0/1900	2664.23	12172	0	0.9895	43,989	9,087	3,616	1,046	2,308	486
NEW16		1050Supt Opns II29.298	29.298	1456	9,176	0.00	168.91	22.08	244.70	31.92	119.00	3,782.80	867.03	56.00	1/0/1900	3211.85	12172	0	0.9187	56,262	9,880	4,466	1,339	2,954	0
NEW17		1055Clerk General Service (N)14.727	14.727	732	1,537	0.00	84.48	11.04	123.00	31.92	119.00	1,906.50	445.67	56.00	1/0/1900	1614.37	12172	0	0.7972	24,514	8,200	2,016	584	1,267	0
NEW18		1065Meter Reader18	18	894	0	500.00	86.29	2.40	0.00	31.92	119.00	2,330.21	544.87	56.00	1/0/1900	1973.16	12172	0	0.7972	29,982	8,486	2,432	713	1,673	0
NEW19		1070Supvr Opns I37 613	37.613	1879	11,843	0.00	216.65	28.32	315.61	31.92	119.00	4,896.12	1,144.83	56.00	1/0/1900	4146.05	12172	0	0.7866	62,018	8,348	4,882	1,478	3,258	399
NEW20		1075Operator21.01	21.01	1044	0	500.00	100.98	2.40	0.00	31.92	119.00	2,719.67	636.10	56.00	1/0/1900	2303.12	12172	0	0.8797	38,561	9,388	3,108	918	2,028	0
NEW21		1076Supvr Opns I37.613	37.613	1879	11,843	0.00	216.66	28.32	315.81	31.92	119.00	4,896.12	1,144.83	56.00	1/0/1900	4146.05	12172	0	0.8797	69,455	9,350	5,467	1,653	3,646	440
NEW22		1080Meter Reader17 39	17.39	864	0	500.00	82.62	2.40	0.00	31.92	119.00	2,251.24	526.50	56.00	1/0/1900	1908.29	12172	0	0.8919	32,365	9,501	2,634	771	1,700	0
NEW23		1085Supt Opns II37.613	37.613	1879	11,843	0.00	210.05	28.32	316.81	31.92	119.00	4,896.17	1,144.83	56.00	1/0/1900	4146.08	12172	0	0.9812	76,890	10,216	6,974	1,839	3,664	440
NEW24		1090Clerk III15.75	15.75	783	0	0.00	89.96	11.76	131.54	31.92	119.00	2,038.93	476.85	56.00	1/0/1900	1726.52	12172	0	0.7745	26,470	7,678	2,084	608	1,337	0
NEW25		1090Specialist Opns (N)27.332	27.332	1358	5,707	0.00	157.80	20.64	228.78	31.97	119.00	3,538.29	827.50	56.00	1/0/1900	2998.13	12172	0	0.7745	44,200	8,113	3,617	1,052	2,321	0
NEW26		1090Engineering Estimator20.36	20.35	1011	0	500.00	97.31	2.40	0.00	31.92	119.00	2,634.43	616.12	56.00	1/0/1900	2230.77	12172	0	0.7748	32,908	8,262	2,863	783	1,726	387
NEW27		1090Pipe Mechanic Crew Lead D&L28.26	28.26	1404	0	500.00	135.86	2.40	0.00	31.92	119.00	3,658.43	856.80	56.00	1/0/1900	3087.86	12172	0	0.7746	45,701	8,276	3,632	1,087	2,309	387
NEW28		1090MPG (S1358O)24.08	24.08	1197	0	500.00	115.87	2.40	0.00	31.92	119.00	3,117.30	729.06	56.00	1/0/1900	2639.65	12172	0	0.7746	36,941	8,276	3,116	927	2,044	387
NEW29		1090MPG (S1358O)24.08	24.08	1197	0	500.00	115.87	2.40	0.00	31.92	119.00	3,117.30	729.06	56.00	1/0/1900	2639.65	12172	0	0.7746	36,941	8,276	3,116	927	2,044	387
NEW30		1090Clerk III19.852	10.852	987	0	0.00	113.83	14.88	165.80	31.92	119.00	2,580.96	651.04	56.00	1/0/1900	2178.19	12172	0	0.7746	32,104	8,028	2,501	764	1,666	0
NEW31		1090Coord Construction (N)20 793	20.793	1033	2,171	0.00	119.34	15.60	173.86	31.92	119.00	2,691.76	629.53	56.00	1/0/1900	2279.33	12172	0	0.7746	33,826	8,037	2,708	800	1,766	0
NEW32		1090Field Service Rep Class AA25.32	25.32	1258	0	500.00	121.16	2.40	0.00	31.02	110.00	3,277.83	766.59	56.00	1/0/1900	2776.58	12172	0	0.7746	40,046	8,261	3,268	974	2,150	387
NEW33		1090Field Service Rep/Troubleshoot24 01	24.01	1193	0	500.00	115.67	2.40	0.00	31.92	119.00	3,108.24	728.93	56.00	1/0/1900	2631.98	12172	0	0.7746	36,628	8,276	3,108	924	2,036	387
NEW34		1090Field Service Rep/Troubleshoot24 01	24.01	1193	0	500.00	115.67	2.40	0.00	31.92	119.00	3,108.24	728.93	56.00	1/0/1900	2631.98	12172	0	0.7745	36,628	8,276	3,108	924	2,036	387
NEW35		1090Meter Reader Class A14.41	14.41	716	0	400.00	69.77	2.40	0.00	31.92	119.00	1,865.46	436.28	56.00	1/0/1900	1579.62	12172	0	0.7746	23,300	8,241	1,918	586	1,223	387
NEW36		1001HR Manager46.586	46.586	2264	14,271	0.00	267.56	34.37	380.57	31.92	119.00	6,030.79	1,379.58	56.00	1/0/1900	4984.95	12172	0	0.4443	42,272	4,774	3,312	1,006	2,219	0
NEW37		1001Financial Analyst II32.691	32.691	1625	8,826	0.00	187.27	24.46	273.04	31.92	119.00	4,232.05	989.75	56.00	1/0/1900	3583.59	12172	0	0.4443	30,327	4,689	2,396	722	1,662	0
NEW38		1001Financial Analyst III38 722	38.722	1924	12,126	0.00	222.16	29.04	373.41	31.92	119.00	5,012.60	1,172.35	56.00	1/0/1900	4244.71	12172	0	0.4443	36,922	4,728	2,826	886	1,866	0
NEW39		1001SCADA Supv32.691	32.691	1625	8,826	0.00	187.27	24.46	273.04	31.92	119.00	4,232.05	989.75	56.00	1/0/1900	3583.59	12172	0	0.4443	30,327	4,689	2,396	722	1,662	0
SummerTemp1		1015Laborer11.4	11.4	0	0	0.00	0.00	0.00	0.00	0.00	93.02	339.26	79.34	43.78	1/0/1900	0	0	0	0.9366	6,126	0	520	0	0	0
SummerTemp2		1010Laborer13.565	13.565	0	0	0.00	0.00	0.00	0.00	0.00	110.69	403.69	94.41	52.69	1/0/1900	0	0	0	0.9214	6,888	0	609	0	0	0
SummerTemp3		1070Laborer9.536	9.536	0	0	0.00	0.00	0.00	0.00	0.00	77.83	283.65	66.38	38.83	1/0/1900	0	0	0	0.7866	3,588	0	365	0	0	0
SummerTemp4		1070Laborer9.536	9.536	0	0	0.00	0.00	0.00	0.00	0.00	77.83	283.65	66.38	38.83	1/0/1900	0	0	0	0.7866	3,588	0	365	0	0	0
SummerTemp5		1075Clerk 17.51	17.51	0	0	0.00	0.00	0.00	0.00	0.00	119.00	521.10	121.87	56.00	1/0/1900	0	0	0	0.8797	7,394	0	720	0	0	0
SummerTemp6		1075Laborer17.51	17.51	0	0	0.00	0.00	0.00	0.00	0.00	119.00	521.10	121.87	56.00	1/0/1900	0	0	0	0.8797	7,394	0	720	0	0	0
SummerTemp7		1075Laborer17.51	17.51	0	0	0.00	0.00	0.00	0.00	0.00	119.00	521.10	121.87	56.00	1/0/1900	0	0	0	0.8797	7,394	0	720	0	0	0
SummerTemp8		1075Laborer17.51	17.51	0	0	0.00	0.00	0.00	0.00	0.00	119.00	521.10	121.87	56.00	1/0/1900	0	0	0	0.8797	7,394	0	720	0	0	0
SummerTemp9		1075Laborer17.51	17.51	0	0	0.00	0.00	0.00	0.00	0.00	119.00	521.10	121.87	56.00	1/0/1900	0	0	0	0.8797	7,394	0	720	0	0	0
SummerTemp10		1080Laborer13.46	13.46	0	0	0.00	0.00	0.00	0.00	0.00	109.83	400.57	93.68	51.69	1/0/1900	0	0	0	0.7746	6,004	0	508	0	0	0
SummerTemp11		1080Laborer13.46	13.46	0	0	0.00	0.00	0.00	0.00	0.00	109.83	400.57	93.68	51.69	1/0/1900	0	0	0	0.7746	6,004	0	508	0	0	0
SummerTemp12		1080Laborer13.46	13.46	0	0	0.00	0.00	0.00	0.00	0.00	109.83	400.57	93.68	51.69	1/0/1900	0	0	0	0.7746	6,004	0	508	0	0	0
SummerTemp13		1080Laborer13.46	13.46	0	0	0.00	0.00	0.00	0.00	0.00	109.83	400.57	93.68	51.69	1/0/1900	0	0	0	0.7746	5,004	0	508	0	0	0
SummerTemp14		1080Laborer13.46	13.46	0	0	0.00	0.00	0.00	0.00	0.00	109.83	400.57	93.68	51.69	1/0/1900	0	0	0	0.7745	6,004	0	508	0	0	0
SummerTemp15		1080Laborer13.46	13.46	0	0	0.00	0.00	0.00	0.00	0.00	109.83	400.57	93.68	51.69	1/0/1900	0	0	0	0.7745	5,004	0	508	0	0	0
SummerTemp16		1080Laborer13.46	13.46	0	0	0.00	0.00	0.00	0.00	0.00	109.83	400.57	93.68	51.69	1/0/1900	0	0	0	0.7745	6,004	0	508	0	0	0
SummerTemp17		1080Laborer13.46	13.46	0	0	0.00	0.00	0.00	0.00	0.00	109.83	400.57	93.68	51.69	1/0/1900	0	0	0	0.7745	6,004	0	508	0	0	0
SummerTemp18		1080Laborer13.46	13.46	0	0	0.00	0.00	0.00	0.00	0.00	109.83	400.57	93.68	51.69	1/0/1900	0	0	0	0.7745	6,004	0	508	0	0	0
SummerTemp19		0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
SummerTemp20		0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
SummerTemp21		0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
SummerTemp22		0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
SummerTemp23		0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
SummerTemp24		0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
SummerTemp25		0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
SummerTemp26		0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
SummerTemp27		0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
SummerTemp28		0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
SummerTemp29		0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
SummerTemp30		0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	1	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	2	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	3	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	4	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	5	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	6	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	7	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	8	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	9	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	10	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	11	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	12	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	13	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	14	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	15	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	16	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	17	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	18	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
	19	0	0		0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0

Employee #	Emp Med Claims	Old Emp Med Claims	Pension	Dental	OPEB Expense
50424765	816	784	41,113	38,602	0
50425856	1,662	1,558	40,173	37,016	0
50432031	2,164	970	38,218	16,082	0
50433146	1,662	1,601	40,987	38,795	0
50433313	864	384	56,265	26,012	0
50434676	68	93	50,271	46,319	0
50434876	864	770	35,576	31,932	0
50455634	2,136	649	64,904	37,723	0
50436029	0	0	41,113	38,602	0
50442469	1,802	1,349	40,987	32,675	0
9013481	816	363	177,780	78,976	0
10000244	1,776	789	141,220	62,764	0
220003527	678	389	109,648	46,480	0
10000234	1,692	752	108,647	46,272	0
10000266	816	363	52,398	23,280	0
10007789	0	0	121,842	54,135	0
50415614	2,136	649	79,884	35,759	0
50454269	2,136	949	60,310	26,796	0
50360623	2,164	970	49,227	21,871	0
50401276	194	73	73,360	32,594	0
NEW1	2,136	949	66,400	29,502	0
NEW2	2,136	949	66,400	29,502	0
NEW3	2,136	949	58,850	26,256	0
NEW4	2,136	949	47,964	21,319	0
NEW5	2,136	949	58,850	26,256	0
NEW6	2,136	949	92,906	41,276	0
NEW7	2,136	949	43,261	19,210	0
NEW8	2,136	949	66,956	29,815	0
NEW9	2,136	1,966	42,136	38,674	0
NEW10	2,136	1,966	73,483	67,707	0
NEW11	2,136	2,000	42,826	40,100	0
NEW12	2,136	1,917	67,069	61,226	0
NEW13	2,136	1,917	41,000	39,802	0
NEW14	2,136	2,079	39,234	38,138	0
NEW15	2,136	1,857	50,557	43,959	0
NEW16	2,136	1,964	61,174	58,282	0
NEW17	2,136	1,703	30,750	24,514	0
NEW18	2,136	1,703	37,684	29,982	0
NEW19	2,136	1,878	78,954	62,014	0
NEW20	2,136	1,878	43,909	38,591	0
NEW21	2,136	1,879	78,954	69,455	0
NEW22	2,136	1,906	38,310	32,385	0
NEW23	2,136	7,053	78,954	75,880	0
NEW24	2,136	1,854	32,886	25,470	0
NEW25	2,136	1,854	57,069	44,200	0
NEW26	2,136	1,854	42,481	32,909	0
NEW27	2,136	1,854	59,007	45,701	0
NEW28	2,136	1,854	50,279	38,941	0
NEW29	2,136	1,854	50,279	38,941	0
NEW30	2,136	1,964	41,461	32,104	0
NEW31	2,136	1,964	43,418	33,626	0
NEW32	2,136	1,854	52,958	40,946	0
NEW33	2,136	1,854	50,133	38,828	0
NEW34	2,136	1,964	50,133	38,828	0
NEW35	2,136	1,964	39,088	29,303	0
NEW36	2,136	949	65,142	42,272	0
NEW37	2,136	949	66,256	30,327	0
NEW38	2,136	949	60,852	36,977	0
NEW39	2,136	949	66,256	30,327	0
SummerTemp1	0	0	6,472	6,126	0
SummerTemp2	0	0	6,611	6,969	0
SummerTemp3	0	0	4,678	3,586	0
SummerTemp4	0	0	4,678	3,586	0
SummerTemp5	0	0	8,405	7,384	0
SummerTemp6	0	0	8,405	7,384	0
SummerTemp7	0	0	8,405	7,384	0
SummerTemp8	0	0	8,405	7,384	0
SummerTemp9	0	0	8,405	7,384	0
SummerTemp10	0	0	6,481	5,004	0
SummerTemp11	0	0	6,481	5,004	0
SummerTemp12	0	0	6,481	5,004	0
SummerTemp13	0	0	6,481	5,004	0
SummerTemp14	0	0	6,481	5,004	0
SummerTemp15	0	0	6,481	5,004	0
SummerTemp16	0	0	6,481	5,004	0
SummerTemp17	0	0	6,481	5,004	0
SummerTemp18	0	0	6,481	5,004	0
SummerTemp19	0	0	0	0	0
SummerTemp20	0	0	0	0	0
SummerTemp21	0	0	0	0	0
SummerTemp22	0	0	0	0	0
SummerTemp23	0	0	0	0	0
SummerTemp24	0	0	0	0	0
SummerTemp25	0	0	0	0	0
SummerTemp26	0	0	0	0	0
SummerTemp27	0	0	0	0	0
SummerTemp28	0	0	0	0	0
SummerTemp29	0	0	0	0	0
SummerTemp30	0	0	0	0	0
1	0	0	0	0	0
2	0	0	0	0	0
3	0	0	0	0	0
4	0	0	0	0	0
5	0	0	0	0	0
6	0	0	0	0	0
7	0	0	0	0	0
8	0	0	0	0	0
9	0	0	0	0	0
10	0	0	0	0	0
11	0	0	0	0	0
12	0	0	0	0	0
13	0	0	0	0	0
14	0	0	0	0	0
15	0	0	0	0	0
16	0	0	0	0	0
17	0	0	0	0	0
18	0	0	0	0	0
19	0	0	0	0	0

Indiana American Water
Labor and Labor Related
New Employees

20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
										19,679,679											

Indiana American Water
Labor and Labor Related
New Employees

8		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
9		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
10		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
11		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
12		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
13		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
14		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
15		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
16		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
22		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
25		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
26		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
28		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
29		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
30		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
31		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
32		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
33		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
34		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
35		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
36		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
37		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
38		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
39		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
40		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
41		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
42		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
43		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
44		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
45		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
46		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
47		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
48		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
49		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
50		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
51		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
52		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
53		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
54		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
55		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
56		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
57		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
58		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
59		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
60		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
61		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
62		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
63		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
64		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
65		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
66		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
67		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
68		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
69		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
70		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
71		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
72		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
73		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
74		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
75		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
76		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
77		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
78		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
79		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
80		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
81		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
82		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
83		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
84		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
85		0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/0/1900	0	0	0	0	0	0	0	0	0	0
			9,867	380,292	808,400	65,000	50,064	3,805	36,335	12,225	47,580	1,241,380	293,106	22,352		312,620	4,659,772	28,278	317	15,445,737	3,346,924	1,233,465	286,256	226,056	52,918

Employees	Emp Med Cents	OM Emp Med Cents	Emp Labor	OM Labor	OM Labor Related
20	0	0	0	0	0
21	0	0	0	0	0
22	0	0	0	0	0
23	0	0	0	0	0
24	0	0	0	0	0
25	0	0	0	0	0
26	0	0	0	0	0
27	0	0	0	0	0
28	0	0	0	0	0
29	0	0	0	0	0
30	0	0	0	0	0
31	0	0	0	0	0
32	0	0	0	0	0
33	0	0	0	0	0
34	0	0	0	0	0
35	0	0	0	0	0
36	0	0	0	0	0
37	0	0	0	0	0
38	0	0	0	0	0
39	0	0	0	0	0
40	0	0	0	0	0
41	0	0	0	0	0
42	0	0	0	0	0
43	0	0	0	0	0
44	0	0	0	0	0
45	0	0	0	0	0
46	0	0	0	0	0
47	0	0	0	0	0
48	0	0	0	0	0
49	0	0	0	0	0
50	0	0	0	0	0
51	0	0	0	0	0
52	0	0	0	0	0
53	0	0	0	0	0
54	0	0	0	0	0
55	0	0	0	0	0
56	0	0	0	0	0
57	0	0	0	0	0
58	0	0	0	0	0
59	0	0	0	0	0
60	0	0	0	0	0
61	0	0	0	0	0
62	0	0	0	0	0
63	0	0	0	0	0
64	0	0	0	0	0
65	0	0	0	0	0
66	0	0	0	0	0
67	0	0	0	0	0
68	0	0	0	0	0
69	0	0	0	0	0
70	0	0	0	0	0
71	0	0	0	0	0
72	0	0	0	0	0
73	0	0	0	0	0
74	0	0	0	0	0
75	0	0	0	0	0
76	0	0	0	0	0
77	0	0	0	0	0
78	0	0	0	0	0
79	0	0	0	0	0
80	0	0	0	0	0
81	0	0	0	0	0
82	0	0	0	0	0
83	0	0	0	0	0
84	0	0	0	0	0
85	0	0	0	0	0
	600,220	471,772	29,214,233	5,471,470	26,083

Indiana American Water Company
Cause No. 43680
Comparison Of Petitioner's and OUCC's Pro Forma Labor Adjustment

	Petitioner		OUCC		Difference
O&M labor	$ 15,471,420		$ 14,329,190		$ 1,142,230
Overtime	878,936		815,534		63,402
Incentive Pay	808,400		492,325		316,075
Total Pro forma Labor	$ 17,158,756	(A)	$ 15,637,049	(A)	$ 1,521,707
O&M labor (excluding temp	$ 15,371,098	94.59%	$ 14,262,306	94.59%	
Overtime	878,936	5.41%	815,534	5.41%	
Total	16,250,034		15,077,840		
Temp labor	100,322		66,884		
Incentive Pay	808,400		492,325	(1)	
Total Pro Forma Labor	17,158,756		15,637,049		
Less: test year labor	13,353,966		13,353,966		
Pro forma adjustment	$ 3,804,790		$ 2,283,083		

Petitioner's Incentive Pay Adjustment	$ 808,400	
OUCC Adjustment (attachment HHR 4)	141,564	
	666,836	
Times: 73.83% PAYOUT (see calculation below)	73.83%	(2)
OUCC Incentive Pay Adjsutment	$ 492,325	(1)

Incentive Plan Payout Percentages:		
2007	83.96%	
2008	63.87%	
2009	73.67%	
Average payout %	73.83%	(2)

(A) Does not include $61,931 relating primarily to restricted stock expense

Indiana American Water Company
Cause No. 43680
Calculation of Reduction to Petitioner's Labor Related Adjustments
As Of June 30, 2009

	Employee Number		Incentive Pay	401K	O&M Labor	O&M Payroll Tax	DCP
Of Petitioner's 344 pro forma employees, 9 left employment and 5 of those positions were filled internally:							
	50139423		$ -	$ -	$ 41,318	$ 3,325	$ -
	10000023		-	962	38,468	3,097	-
	10000145		-	-	39,799	3,184	-
	10000150		-	1,144	45,766	3,658	-
	50235988		-	339	33,896	2,729	-
Of Petitioner's 344 pro forma employees, 7 new employees were hired:							
	50482451		-	(684)	(31,069)	(2,486)	(1,504)
	50481531		-	(1,027)	(46,667)	(3,733)	(2,259)
	50479598		-	(859)	(39,025)	(3,122)	(1,889)
	50475659		-	(827)	(37,584)	(3,007)	(1,819)
	50473046		-	(1,524)	(69,265)	(5,541)	(3,352)
	50454289		-	(1,325)	(60,230)	(4,818)	(2,915)
	50449552		-	(781)	(35,496)	(2,840)	(1,718)
Subtotlal			-	(4,580)	(120,089)	(9,554)	(15,456)
Of the 39 pro forma new employees (NEW1-NEW39), the following positions were filled internally or never filled:							
	NEW1	not filled	6,640	702	29,502	2,335	1,549
	NEW2	not filled	6,640	702	29,502	2,335	1,549
	NEW3	not filled	5,685	601	25,258	2,010	1,326
	NEW4	not filled	4,798	507	21,319	1,709	1,119
	NEW5	not filled	5,685	601	25,258	2,010	1,326
	NEW6	not filled	13,936	982	41,278	3,236	2,167
	NEW7	not filled	2,163	457	19,216	1,548	1,009
	NEW9	internal	-	924	38,824	3,131	2,038
	NEW10	internal	11,022	1,612	67,707	5,341	3,555
	NEW11	internal	-	954	40,106	3,232	2,106
	NEW12	internal	5,707	1,219	51,225	4,076	2,689
	NEW13	not filled	-	876	36,802	2,972	1,932
	NEW14	not filled	-	908	38,139	3,088	2,002
	NEW17	not filled	1,537	584	24,514	2,015	1,287
	NEW18	internal	-	713	29,962	2,432	1,573
	NEW19	not filled	11,843	1,476	62,018	4,882	3,256
	NEW20	not filled	-	918	38,591	3,106	2,026
	NEW21	internal	11,843	1,653	69,455	5,467	3,646
	NEW22	not filled	-	771	32,385	2,634	1,700
	NEW23	internal	11,843	1,806	75,890	5,974	3,984
	NEW26	internal	-	783	32,909	2,653	1,728
	NEW27	internal	-	1,087	45,701	3,632	2,399
	NEW29	internal	-	927	38,941	3,115	2,044
	NEW31	internal	2,171	800	33,626	2,708	1,765
	NEW32	internal	-	974	40,946	3,268	2,150
	NEW33	not filled	-	924	38,828	3,106	2,038
	NEW34	internal	-	924	38,828	3,106	2,038
	NEW35	not filled	-	555	23,303	1,918	1,223
	NEW36	not filled	14,271	1,006	42,272	3,312	2,219
	NEW37	not filled	6,826	722	30,327	2,398	1,592
	NEW38	not filled	12,128	855	35,922	2,826	1,886
	NEW39	not filled	6,826	722	30,327	2,398	1,592
Of the 18 pro forma temporary employees (SummmerTempl-18) only 12 were hired:							
SummerTempl3-18		not filled					
6 x $557 (avg temp pro forma payroll tax)						3,342	
6 x $5,573 (avg temp pro forma wages)					33,438		
Total Reduction to Petitioner's Adjustments			$ 141,564	$ 24,665	$ 1,142,230	$ 91,761	$ 49,057

No. OUCC 05-056

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 43680

Requested From: Gary VerDouw
Date Requested: 7/15/09

Information Requested:

As of 6/30/09 how many of the 344 pro forma employees (those with an assigned employee #) have left the employment of Indiana American? Please provide employee # and termination date.

Requested By: Daniel M. Le Vay, Office of Utility Consumer Counselor (OUCC)
317-232-2494 – dlevay@oucc.in.gov

Information Provided:

Please see OUCC 05 056-R1.

Hyperlink: OUCC 05 056-R1.pdf **Date Response Provided:** 7-23-09

Signed By: Gary M VerDouw **Prepared By:** Peter Thakadiyil

Indiana American Water
Cause No. 43860
OUCC 05 056-R1
Former Employees and Status of Position

Employee Number	Date of Termination	Status
50252756	06/09/09	Key candidate identified.
50139423	04/13/09	Internal candidate filled position.
10000023	05/01/09	Temp to Hire in place.
10000145	02/27/09	Internal candidate filled position.
10000150	03/01/09	Internal candidate filled position.
10008218	02/21/09	In process.
10008234	02/01/09	External Hire.
50235988	01/05/09	Internal candidate filled position.
50358697	03/25/09	External Hire.

No. OUCC 09-121

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 43680

Date Requested: 8/20/09

Information Requested:

Regarding Data Request No. OUCC 05-056, which asked how many of the 344 employees (those with assigned employee #'s) have left the employment of Indiana American as of 6/30/09, were there any new employees hired as of 6/30/09 (those hired in addition to the 344 employees). If so, please provide hire date and employee number. This excludes any employees hired to fill positions NEW1-39.

Requested By: Jeffrey M. Reed – Office of Utility Consumer Counselor (OUCC)
317-232-2494 – jreed@oucc.in.gov

Information Provided:

Please see document labeled "OUCC 09-121-R1."

Prepared By: Peter Thakadiyil

Indiana American Water
Cause No. 43680
OUCC 09-121-R1

Employee Number	Date of Hire
50483421	06/29/09
50482451	06/22/09
50481531	06/15/09
50479598	06/01/09
50475659	05/04/09
50473046	04/27/09
50454289	02/02/09
50449552	12/29/08

No. OUCC 05-055

DATA INFORMATION REQUEST
Indiana-American Water Company
Cause No. 43680

Requested From: Gary VerDouw
Date Requested: 7/15/09

Information Requested:

As of 6/30/09 how many of the 39 pro forma "new" employees have been hired? Please reference each employee as NEW1-39 and provide employee # and hire date.

Requested By: Daniel M. Le Vay, Office of Utility Consumer Counselor (OUCC)
317-232-2494 – dlevay@oucc.in.gov

Information Provided:

Please see OUCC 05-055-R1. As of 6/30/09 17 positions have been filled. Since that time another 3 positions have been filled or offers accepted with firm start dates. Positions on OUCC 05-055-R1 that do not have an employee number or hire date listed are in the process of being filled.

Hyperlink: OUCC 05-055-R1.pdf

Date Response Provided: 7-23-09

Signed By: Gary M VerDouw

Prepared By: Peter Thakadiyil

Indiana American Water
Cause No. 43860
OUCC 05-055-R1
Filled Positions

Employee #	District	District Name	Job Title	Union (Y/N)	Employee #	Hire Date
NEW1	1001	IN-Amer Corp	Sr. Spec SCADA	N		
NEW2	1001	IN-Amer Johnson Count	Supvr Maint Service (N)	N		
NEW3	1001	IN-Amer Corp	Engineer	N		
NEW4	1001	IN-Amer Corp	Sr. CAD Tech (N)	N		
NEW5	1001	IN-Amer Corp	Sr. Engineering Technician	N		
NEW6	1001	IN-Amer Corp	Project Engineer	N		
NEW7	1001	IN-Amer Corp	Specialist Cross Connect (N)	N		
NEW8	1001	IN-Amer Kokomo	Supvr Wtr Qlty Envrn Cmpl	N	50475657	05/04/09
NEW9	1010	IN-Amer Kokomo	Sr. Utility Specialist	U	10000076	03/30/81
NEW10	1010	IN-Amer Kokomo	Supt Opns I	N	50208943	05/02/05
NEW11	1015	IN-Amer Muncie	Head Utility Specialist	U	50438029	10/27/08
NEW12	1025	IN-Amer Richmond	Specialist Opns (N)	N	10000062	05/01/86
NEW13	1025	IN-Amer Richmond	On/Off Person	N		
NEW14	1046	IN-Amer Warsaw	Field Services Representative	U		
NEW15	1047	IN-Amer West Lafayette	Field Services Representative	N	*	8/10/2009
NEW16	1050	IN-Amer Crawfordsville	Supt Opns II	N	50455199	02/09/09
NEW17	1055	IN-Amer Johnson Count	Clerk General Service (N)	N		
NEW18	1055	IN-Amer Johnson Count	Meter Reader	U	50442489	11/24/08
NEW19	1070	IN-Amer Terre Haute	Supvr Opns I	N		
NEW20	1075	IN-Amer Jeff/New Alban	Operator	U		
NEW21	1075	IN-Amer Jeff/New Alban	Supvr Opns I	N	10000009	10/17/88
NEW22	1080	IN-Amer Newburgh	Meter Reader	U		
NEW23	1085	IN-Amer Seymour	Supt Opns II	N	50049784	09/16/02
NEW24	1090	IN-Amer Northwest	Clerk III	N	50483420	06/29/09
NEW25	1090	IN-Amer Northwest	Specialist Opns (N)	N	*	8/10/2009
NEW26	1090	IN-Amer Northwest	Engineering Estimator	U	50291879	07/24/06
NEW27	1090	IN-Amer Northwest	Pipe Mechanic Crew Lead DSL	U	10008285	09/21/93
NEW28	1090	IN-Amer Northwest	MPG (S1358Q)	U	*	7/20/2009
NEW29	1090	IN-Amer Northwest	MPG (S1358Q)	U	50314479	10/16/06
NEW30	1090	IN-Amer Northwest	Clerk III	N	50483436	06/22/09
NEW31	1090	IN-Amer Northwest	Coord Construction (N)	N	50285862	06/26/06
NEW32	1090	IN-Amer Northwest	Field Service Rep Class AA	U	50302541	09/26/06
NEW33	1090	IN-Amer Northwest	Field Service Rep/Troubleshoot	U		
NEW34	1090	IN-Amer Northwest	Field Service Rep/Troubleshoot	U	10008216	12/12/95
NEW35	1090	IN-Amer Northwest	Meter Reader Class A	U		
NEW36	1001	IN-Amer Corp	HR Manager	N		
NEW37	1001	IN-Amer Corp	Financial Analyst II	N		
NEW38	1001	IN-Amer Corp	Financial Analyst III	N		
NEW39	1001	IN-Amer Corp	SCADA Suprv	N		

Note: * New employee hire still being assigned an employee number.

FORM 392 -Current Month -
Revision date: 01/2004

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2007)

COMPANY: Indiana American Water Co.
MONTH OF: January 07

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
96	7,482,200	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,346.80
216	11,436,500	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,058.57
216	2,160,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		43.20
96	7,482,200	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		149.64
11	1,036,543	5 Life - Voluntary Under 30	$0.06	per	$1,000		62.19
17	1,421,557	6 Life - Voluntary 30-34	$0.08	per	$1,000		113.72
25	2,375,302	7 Life - Voluntary 35-39	$0.10	per	$1,000		237.53
24	2,339,832	8 Life - Voluntary 40-44	$0.12	per	$1,000		280.78
27	2,903,186	9 Life - Voluntary 45-49	$0.19	per	$1,000		551.61
21	2,081,157	10 Life - Voluntary 50-54	$0.32	per	$1,000		665.97
21	1,538,485	11 Life - Voluntary 55-59	$0.59	per	$1,000		907.71
3	255,653	12 Life - Voluntary 60-64	$0.75	per	$1,000		191.74
1	47,472	13 Life - Voluntary 65-69	$1.37	per	$1,000		65.04
1	149,261	14 Life - Voluntary 70 and over	$2.21	per	$1,000		329.87
120	2,400,000	15 Life - Dependent Spouse	$0.25	per	$1,000		600.00
90	1,700,000	16 Life - Dependent Children	$1.20	per	Family		108.00
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
11	361,000	18 Life - Optional	$0.35	per	$1,000		126.35
	DISABILITY:						
	414,661	19 Long Term Disability (non union only)	$0.400	per	$100		1,658.65
	312	20 Short-term Managed Disability	$1.58	per EMPLOYEE			492.96
	0	21 A.& S.-Coverage for New Jersey only	$0.20	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	57	22 Employees without dependent coverage				$482.00	27,474.00
	228	23 Employees with dependent coverage				$1,188.00	270,864.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$308,328.33
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	1	30 Individual (former emp., spouse, or dependent)				$482.00	482.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	0	32 Employee with single dental coverage only				$36.00	0.00
	0	33 Employees with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$482.00
					Total Premiums for Current Month:		$308,810.33

FORM 392 - Adjustments -
Revision date: 01/2004

FORM 392 -Current Month -
Revision date: 01/2007

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2007)

COMPANY: Indiana American Water Co.
MONTH OF: December 2007

	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
LIVES	LIFE INSURANCE:						
99	8,132,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,463.76
223	12,254,000	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,205.72
223	2,230,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		44.60
99	8,132,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		162.64
9	734,806	5 Life - Voluntary Under 30	$0.06	per	$1,000		44.09
18	1,795,257	6 Life - Voluntary 30-34	$0.08	per	$1,000		143.62
31	3,117,546	7 Life - Voluntary 35-39	$0.10	per	$1,000		311.75
20	2,049,640	8 Life - Voluntary 40-44	$0.12	per	$1,000		245.96
23	2,365,742	9 Life - Voluntary 45-49	$0.19	per	$1,000		449.49
26	2,650,990	10 Life - Voluntary 50-54	$0.32	per	$1,000		848.32
20	1,590,577	11 Life - Voluntary 55-59	$0.59	per	$1,000		938.44
6	495,767	12 Life - Voluntary 60-64	$0.75	per	$1,000		371.83
1	56,930	13 Life - Voluntary 65-69	$1.37	per	$1,000		77.99
1	48,897	14 Life - Voluntary 70 and over	$2.21	per	$1,000		108.06
131	2,620,000	15 Life - Dependent Spouse	$0.25	per	$1,000		655.00
94	1,760,000	16 Life - Dependent Children	$1.20	per	Family		112.80
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
11	361,000	18 Life - Optional	$0.35	per	$1,000		126.35
	DISABILITY:						
	453,779	19 Long Term Disability (non union only)	$0.400	per	$100		1,815.12
	322	20 Short-term Managed Disability	$1.58	per	EMPLOYEE		508.76
	0	21 A.& S.-Coverage for New Jersey only	$0.20	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	58	22 Employees without dependent coverage				$482.00	27,956.00
	248	23 Employees with dependent coverage				$1,188.00	294,624.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$333,214.30
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	1	30 Individual (former emp., spouse, or dependent)				$482.00	482.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	0	32 Employee with single dental coverage only				$36.00	0.00
	0	33 Employees with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$482.00
					Total Premiums for Current Month:		$333,696.30

FORM 392 - Adjustments -
Revision date: 01/2007

FORM 392 -Current Month -
Revision date: 01/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2008)

COMPANY: Indiana American Water Co.
MONTH OF: January 08

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
104	8,518,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,533.24
223	12,261,000	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,206.98
223	2,230,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		44.60
104	8,518,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		170.36
9	736,823	5 Life - Voluntary Under 30	$0.06	per	$1,000		44.21
19	1,933,257	6 Life - Voluntary 30-34	$0.08	per	$1,000		154.66
31	3,119,626	7 Life - Voluntary 35-39	$0.10	per	$1,000		311.96
22	2,479,503	8 Life - Voluntary 40-44	$0.12	per	$1,000		297.54
23	2,283,342	9 Life - Voluntary 45-49	$0.19	per	$1,000		433.83
26	2,650,990	10 Life - Voluntary 50-54	$0.32	per	$1,000		848.32
20	1,590,577	11 Life - Voluntary 55-59	$0.59	per	$1,000		938.44
6	495,767	12 Life - Voluntary 60-64	$0.75	per	$1,000		371.83
1	56,930	13 Life - Voluntary 65-69	$1.37	per	$1,000		77.99
1	48,897	14 Life - Voluntary 70 and over	$2.21	per	$1,000		108.06
132	2,640,000	15 Life - Dependent Spouse	$0.25	per	$1,000		660.00
97	1,870,000	16 Life - Dependent Children	$1.20	per	Family		116.40
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
11	361,000	18 Life - Optional	$0.35	per	$1,000		126.35
	DISABILITY:						
	472,308	19 Long Term Disability (non union only)	$0.400	per	$100		1,889.23
	327	20 Short-term Managed Disability	$2.61	per	EMPLOYEE		853.47
	0	21 A.& S.-Coverage for New Jersey only	$0.335	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	57	22 Employees without dependent coverage				$482.00	27,474.00
	253	23 Employees with dependent coverage				$1,188.00	300,564.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$339,225.47
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	1	30 Individual (former emp., spouse, or dependent)				$482.00	482.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	0	32 Employee with single dental coverage only				$36.00	0.00
	0	33 Employees with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$482.00
					Total Premiums for Current Month:		$339,707.47

FORM 392 - Adjustments -
Revision date: 01/2008

FORM 392 -Current Month -
Revision date: 02/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2008)

COMPANY: Indiana American Water Co.
MONTH OF: February 08

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
106	8,768,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,578.24
223	12,280,000	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,210.40
223	2,230,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		44.60
106	8,768,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		175.36
5	300,664	5 Life - Voluntary Under 30	$0.06	per	$1,000		18.04
17	1,776,526	6 Life - Voluntary 30-34	$0.08	per	$1,000		142.12
32	3,164,778	7 Life - Voluntary 35-39	$0.10	per	$1,000		316.48
22	2,673,782	8 Life - Voluntary 40-44	$0.12	per	$1,000		320.85
22	1,897,942	9 Life - Voluntary 45-49	$0.19	per	$1,000		360.61
29	3,175,815	10 Life - Voluntary 50-54	$0.32	per	$1,000		1,016.26
20	1,528,259	11 Life - Voluntary 55-59	$0.59	per	$1,000		901.67
10	842,811	12 Life - Voluntary 60-64	$0.75	per	$1,000		632.11
1	56,930	13 Life - Voluntary 65-69	$1.37	per	$1,000		77.99
1	48,897	14 Life - Voluntary 70 and over	$2.21	per	$1,000		108.06
134	2,680,000	15 Life - Dependent Spouse	$0.25	per	$1,000		670.00
98	1,850,000	16 Life - Dependent Children	$1.20	per	Family		117.60
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
12	401,000	18 Life - Optional	$0.35	per	$1,000		140.35
	DISABILITY:						
	486,121	19 Long Term Disability (non union only)	$0.400	per	$100		1,944.48
	329	20 Short-term Managed Disability	$2.61	per	EMPLOYEE		858.69
	0	21 A.& S.-Coverage for New Jersey only	$0.335	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	57	22 Employees without dependent coverage				$482.00	27,474.00
	255	23 Employees with dependent coverage				$1,188.00	302,940.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$342,047.91
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	1	30 Individual (former emp., spouse, or dependent)				$482.00	482.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	0	32 Employee with single dental coverage only				$36.00	0.00
	0	33 Employees with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$482.00
					Total Premiums for Current Month:		$342,529.91

FORM 392 - Adjustments -
Revision date: 02/2008

FORM 392 -Current Month -
Revision date: 03/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2008)

COMPANY: Indiana American Water Co.
MONTH OF: March 2008

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
108	8,899,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,601.82
221	12,197,800	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,195.60
221	2,210,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		44.20
108	8,899,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		177.98
5	306,904	5 Life - Voluntary Under 30	$0.06	per	$1,000		18.41
17	1,847,091	6 Life - Voluntary 30-34	$0.08	per	$1,000		147.77
32	3,164,778	7 Life - Voluntary 35-39	$0.10	per	$1,000		316.48
21	2,557,094	8 Life - Voluntary 40-44	$0.12	per	$1,000		306.85
22	1,902,518	9 Life - Voluntary 45-49	$0.19	per	$1,000		361.48
29	3,179,538	10 Life - Voluntary 50-54	$0.32	per	$1,000		1,017.45
20	1,528,259	11 Life - Voluntary 55-59	$0.59	per	$1,000		901.67
10	845,244	12 Life - Voluntary 60-64	$0.75	per	$1,000		633.93
1	56,930	13 Life - Voluntary 65-69	$1.37	per	$1,000		77.99
1	48,897	14 Life - Voluntary 70 and over	$2.21	per	$1,000		108.06
128	2,560,000	15 Life - Dependent Spouse	$0.25	per	$1,000		640.00
93	1,700,000	16 Life - Dependent Children	$1.20	per	Family		111.60
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
12	401,000	18 Life - Optional	$0.35	per	$1,000		140.35
	DISABILITY:						
	493,371	19 Long Term Disability (non union only)	$0.400	per	$100		1,973.48
	329	20 Short-term Managed Disability	$2.61	per EMPLOYEE			858.69
	0	21 A.& S.-Coverage for New Jersey only	$0.335	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	62	22 Employees without dependent coverage				$482.00	29,884.00
	250	23 Employees with dependent coverage				$1,188.00	297,000.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$338,517.81
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	1	30 Individual (former emp., spouse, or dependent)				$482.00	482.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	0	32 Employee with single dental coverage only				$36.00	0.00
	0	33 Employees with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$482.00
					Total Premiums for Current Month:		$338,999.81

FORM 392 - Adjustments -
Revision date: 03/2008

FORM 392 -Current Month -
Revision date: 04/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2008)

COMPANY: Indiana American Water Co.
MONTH OF: April 2008

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
110	9,353,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,683.54
218	12,043,800	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,167.88
218	2,180,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		43.60
110	9,353,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		187.06
7	522,621	5 Life - Voluntary Under 30	$0.06	per	$1,000		31.36
17	1,884,658	6 Life - Voluntary 30-34	$0.08	per	$1,000		150.77
32	3,208,329	7 Life - Voluntary 35-39	$0.10	per	$1,000		320.83
20	2,565,047	8 Life - Voluntary 40-44	$0.12	per	$1,000		307.81
22	1,924,975	9 Life - Voluntary 45-49	$0.19	per	$1,000		365.75
30	3,259,156	10 Life - Voluntary 50-54	$0.32	per	$1,000		1,042.93
20	1,547,133	11 Life - Voluntary 55-59	$0.59	per	$1,000		912.81
10	861,148	12 Life - Voluntary 60-64	$0.75	per	$1,000		645.86
1	56,930	13 Life - Voluntary 65-69	$1.37	per	$1,000		77.99
1	50,363	14 Life - Voluntary 70 and over	$2.21	per	$1,000		111.30
131	2,620,000	15 Life - Dependent Spouse	$0.25	per	$1,000		655.00
94	1,690,000	16 Life - Dependent Children	$1.20	per	Family		112.80
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
12	401,000	18 Life - Optional	$0.35	per	$1,000		140.35
	DISABILITY:						
	518,567	19 Long Term Disability (non union only)	$0.400	per	$100		2,074.27
	328	20 Short-term Managed Disability	$2.61	per EMPLOYEE			856.08
	0	21 A.& S.-Coverage for New Jersey only	$0.335	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	63	22 Employees without dependent coverage				$482.00	30,366.00
	245	23 Employees with dependent coverage				$1,188.00	291,060.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$333,313.99
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	1	30 Individual (former emp., spouse, or dependent)				$482.00	482.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	0	32 Employee with single dental coverage only				$36.00	0.00
	0	33 Employees with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$482.00
					Total Premiums for Current Month:		$333,795.99

FORM 392 - Adjustments -
Revision date: 04/2008

FORM 392 -Current Month -
Revision date: 04/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2008)

COMPANY: Indiana American Water Co.
MONTH OF: May 2008

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
113	9,479,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,706.22
219	12,138,800	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,184.98
219	2,190,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		43.80
113	9,479,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		189.58
7	526,656	5 Life - Voluntary Under 30	$0.06	per	$1,000		31.60
17	1,884,658	6 Life - Voluntary 30-34	$0.08	per	$1,000		150.77
32	3,220,947	7 Life - Voluntary 35-39	$0.10	per	$1,000		322.09
20	2,565,047	8 Life - Voluntary 40-44	$0.12	per	$1,000		307.81
22	1,924,975	9 Life - Voluntary 45-49	$0.19	per	$1,000		365.75
30	3,259,156	10 Life - Voluntary 50-54	$0.32	per	$1,000		1,042.93
20	1,547,133	11 Life - Voluntary 55-59	$0.59	per	$1,000		912.81
10	861,148	12 Life - Voluntary 60-64	$0.75	per	$1,000		645.86
1	56,930	13 Life - Voluntary 65-69	$1.37	per	$1,000		77.99
1	50,363	14 Life - Voluntary 70 and over	$2.21	per	$1,000		111.30
131	2,620,000	15 Life - Dependent Spouse	$0.25	per	$1,000		655.00
95	1,740,000	16 Life - Dependent Children	$1.20	per	Family		114.00
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
12	401,000	18 Life - Optional	$0.35	per	$1,000		140.35
	DISABILITY:						
	529,766	19 Long Term Disability (non union only)	$0.400	per	$100		2,119.06
	332	20 Short-term Managed Disability	$2.61	per EMPLOYEE			866.52
	0	21 A.& S.-Coverage for New Jersey only	$0.335	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	63	22 Employees without dependent coverage				$482.00	30,366.00
	250	23 Employees with dependent coverage				$1,188.00	297,000.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$339,354.42
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	1	30 Individual (former emp., spouse, or dependent)				$482.00	482.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	0	32 Employee with single dental coverage only				$36.00	0.00
	0	33 Employees with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$482.00
					Total Premiums for Current Month:		$339,836.42

FORM 392 - Adjustments -
Revision date: 04/2008

FORM 392 -Current Month -
Revision date: 05/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2008)

COMPANY: Indiana American Water Co.
MONTH OF: June 2008

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
115	9,720,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,749.60
220	12,197,800	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,195.60
220	2,200,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		44.00
115	9,720,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		194.40
7	534,102	5 Life - Voluntary Under 30	$0.06	per	$1,000		32.05
17	1,888,277	6 Life - Voluntary 30-34	$0.08	per	$1,000		151.06
31	3,031,635	7 Life - Voluntary 35-39	$0.10	per	$1,000		303.16
21	2,602,403	8 Life - Voluntary 40-44	$0.12	per	$1,000		312.29
22	1,924,975	9 Life - Voluntary 45-49	$0.19	per	$1,000		365.75
30	3,260,424	10 Life - Voluntary 50-54	$0.32	per	$1,000		1,043.34
20	1,553,353	11 Life - Voluntary 55-59	$0.59	per	$1,000		916.48
10	879,095	12 Life - Voluntary 60-64	$0.75	per	$1,000		659.32
1	56,930	13 Life - Voluntary 65-69	$1.37	per	$1,000		77.99
1	50,363	14 Life - Voluntary 70 and over	$2.21	per	$1,000		111.30
129	2,580,000	15 Life - Dependent Spouse	$0.25	per	$1,000		645.00
95	1,740,000	16 Life - Dependent Children	$1.20	per	Family		114.00
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
12	401,000	18 Life - Optional	$0.35	per	$1,000		140.35
	DISABILITY:						
	538,898	19 Long Term Disability (non union only)	$0.400	per	$100		2,155.59
	335	20 Short-term Managed Disability	$2.61	per EMPLOYEE			874.35
	0	21 A.& S.-Coverage for New Jersey only	$0.335	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	66	22 Employees without dependent coverage				$482.00	31,812.00
	248	23 Employees with dependent coverage				$1,188.00	294,624.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$338,521.63
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	6	30 Individual (former emp., spouse, or dependent)				$482.00	2,892.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	0	32 Employee with single dental coverage only				$36.00	0.00
	0	33 Employees with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$2,892.00
					Total Premiums for Current Month:		$341,413.63

FORM 392 - Adjustments -
Revision date: 05/2008

FORM 392 -Current Month -
Revision date: 06/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2008)

COMPANY: Indiana American Water Co.
MONTH OF: July 2008

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
113	9,562,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,721.16
220	12,259,800	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,206.76
220	2,200,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		44.00
113	9,562,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		191.24
7	531,856	5 Life - Voluntary Under 30	$0.06	per	$1,000		31.91
18	2,101,277	6 Life - Voluntary 30-34	$0.08	per	$1,000		168.10
30	2,996,837	7 Life - Voluntary 35-39	$0.10	per	$1,000		299.68
21	2,606,085	8 Life - Voluntary 40-44	$0.12	per	$1,000		312.73
22	1,926,203	9 Life - Voluntary 45-49	$0.19	per	$1,000		365.98
30	3,275,151	10 Life - Voluntary 50-54	$0.32	per	$1,000		1,048.05
20	1,559,509	11 Life - Voluntary 55-59	$0.59	per	$1,000		920.11
10	879,095	12 Life - Voluntary 60-64	$0.75	per	$1,000		659.32
1	56,930	13 Life - Voluntary 65-69	$1.37	per	$1,000		77.99
1	50,363	14 Life - Voluntary 70 and over	$2.21	per	$1,000		111.30
131	2,620,000	15 Life - Dependent Spouse	$0.25	per	$1,000		655.00
97	1,780,000	16 Life - Dependent Children	$1.20	per	Family		116.40
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
12	401,000	18 Life - Optional	$0.35	per	$1,000		140.35
	DISABILITY:						
	530,149	19 Long Term Disability (non union only)	$0.400	per	$100		2,120.60
	333	20 Short-term Managed Disability	$2.61	per	EMPLOYEE		869.13
	0	21 A.& S.-Coverage for New Jersey only	$0.335	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	67	22 Employees without dependent coverage				$482.00	32,294.00
	249	23 Employees with dependent coverage				$1,188.00	295,812.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$340,165.81
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	6	30 Individual (former emp., spouse, or dependent)				$482.00	2,892.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	0	32 Employee with single dental coverage only				$36.00	0.00
	0	33 Employees with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$2,892.00
					Total Premiums for Current Month:		$343,057.81

FORM 392 - Adjustments -
Revision date: 06/2008

FORM 392 -Current Month -
Revision date: 07/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2008)

COMPANY: Indiana American Water Co.
MONTH OF: August 2008

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
112	9,373,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,687.14
220	12,266,800	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,208.02
220	2,200,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		44.00
112	9,373,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		187.46
7	531,856	5 Life - Voluntary Under 30	$0.06	per	$1,000		31.91
18	2,101,277	6 Life - Voluntary 30-34	$0.08	per	$1,000		168.10
30	3,003,077	7 Life - Voluntary 35-39	$0.10	per	$1,000		300.31
20	2,421,245	8 Life - Voluntary 40-44	$0.12	per	$1,000		290.55
22	1,935,668	9 Life - Voluntary 45-49	$0.19	per	$1,000		367.78
29	3,000,802	10 Life - Voluntary 50-54	$0.32	per	$1,000		960.26
20	1,563,012	11 Life - Voluntary 55-59	$0.59	per	$1,000		922.18
10	879,095	12 Life - Voluntary 60-64	$0.75	per	$1,000		659.32
1	56,930	13 Life - Voluntary 65-69	$1.37	per	$1,000		77.99
1	50,363	14 Life - Voluntary 70 and over	$2.21	per	$1,000		111.30
131	2,620,000	15 Life - Dependent Spouse	$0.25	per	$1,000		655.00
96	1,750,000	16 Life - Dependent Children	$1.20	per	Family		115.20
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
12	401,000	18 Life - Optional	$0.35	per	$1,000		140.35
	DISABILITY:						
	519,726	19 Long Term Disability (non union only)	$0.400	per	$100		2,078.91
	332	20 Short-term Managed Disability	$2.61	per EMPLOYEE			866.52
	0	21 A.& S.-Coverage for New Jersey only	$0.335	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	67	22 Employees without dependent coverage				$482.00	32,294.00
	247	23 Employees with dependent coverage				$1,188.00	293,436.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$337,602.30
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	6	30 Individual (former emp., spouse, or dependent)				$482.00	2,892.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	0	32 Employee with single dental coverage only				$36.00	0.00
	0	33 Employees with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$2,892.00
					Total Premiums for Current Month:		$340,494.30

FORM 392 - Adjustments -
Revision date: 07/2008

FORM 392 -Current Month -
Revision date: 08/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2008)

COMPANY: Indiana American Water Co.
MONTH OF: September 2008

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
112	9,384,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,689.12
221	12,300,800	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,214.14
221	2,210,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		44.20
112	9,384,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		187.68
7	531,856	5 Life - Voluntary Under 30	$0.06	per	$1,000		31.91
18	2,101,277	6 Life - Voluntary 30-34	$0.08	per	$1,000		168.10
31	3,153,074	7 Life - Voluntary 35-39	$0.10	per	$1,000		315.31
19	2,310,423	8 Life - Voluntary 40-44	$0.12	per	$1,000		277.25
22	1,937,728	9 Life - Voluntary 45-49	$0.19	per	$1,000		368.17
29	3,000,802	10 Life - Voluntary 50-54	$0.32	per	$1,000		960.26
20	1,563,012	11 Life - Voluntary 55-59	$0.59	per	$1,000		922.18
10	879,095	12 Life - Voluntary 60-64	$0.75	per	$1,000		659.32
1	56,930	13 Life - Voluntary 65-69	$1.37	per	$1,000		77.99
1	50,363	14 Life - Voluntary 70 and over	$2.21	per	$1,000		111.30
131	2,620,000	15 Life - Dependent Spouse	$0.25	per	$1,000		655.00
96	1,750,000	16 Life - Dependent Children	$1.20	per	Family		115.20
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
12	401,000	18 Life - Optional	$0.35	per	$1,000		140.35
	DISABILITY:						
	520,315	19 Long Term Disability (non union only)	$0.400	per	$100		2,081.26
	333	20 Short-term Managed Disability	$2.61	per EMPLOYEE			869.13
	0	21 A.& S.-Coverage for New Jersey only	$0.335	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	68	22 Employees without dependent coverage				$482.00	32,776.00
	246	23 Employees with dependent coverage				$1,188.00	292,248.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$336,911.87
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	6	30 Individual (former emp., spouse, or dependent)				$482.00	2,892.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	1	32 Individual with single dental coverage only				$36.00	36.00
	0	33 Family with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$2,928.00
					Total Premiums for Current Month:		$339,839.87

FORM 392 - Adjustments -
Revision date: 08/2008

FORM 392 -Current Month -
Revision date: 09/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2008)

COMPANY: Indiana American Water Co.
MONTH OF: October 2008

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
113	9,393,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,690.74
218	12,433,600	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,238.05
218	2,180,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		43.60
113	9,393,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		187.86
7	540,675	5 Life - Voluntary Under 30	$0.06	per	$1,000		32.44
18	2,138,134	6 Life - Voluntary 30-34	$0.08	per	$1,000		171.05
31	3,200,248	7 Life - Voluntary 35-39	$0.10	per	$1,000		320.02
19	2,335,882	8 Life - Voluntary 40-44	$0.12	per	$1,000		280.31
22	1,971,611	9 Life - Voluntary 45-49	$0.19	per	$1,000		374.61
30	3,159,381	10 Life - Voluntary 50-54	$0.32	per	$1,000		1,011.00
20	1,581,566	11 Life - Voluntary 55-59	$0.59	per	$1,000		933.12
10	884,815	12 Life - Voluntary 60-64	$0.75	per	$1,000		663.61
1	58,781	13 Life - Voluntary 65-69	$1.37	per	$1,000		80.53
1	50,363	14 Life - Voluntary 70 and over	$2.21	per	$1,000		111.30
132	2,640,000	15 Life - Dependent Spouse	$0.25	per	$1,000		660.00
96	1,750,000	16 Life - Dependent Children	$1.20	per	Family		115.20
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
12	401,000	18 Life - Optional	$0.35	per	$1,000		140.35
	DISABILITY:						
	525,478	19 Long Term Disability (non union only)	$0.400	per	$100		2,101.91
	331	20 Short-term Managed Disability	$2.61	per EMPLOYEE			863.91
	0	21 A.& S.-Coverage for New Jersey only	$0.335	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	68	22 Employees without dependent coverage				$482.00	32,776.00
	245	23 Employees with dependent coverage				$1,188.00	291,060.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$335,855.61
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	6	30 Individual (former emp., spouse, or dependent)				$482.00	2,892.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	1	32 Individual with single dental coverage only				$36.00	36.00
	0	33 Family with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$2,928.00
					Total Premiums for Current Month:		$338,783.61

FORM 392 - Adjustments -
Revision date: 09/2008

FORM 392 -Current Month -
Revision date: 10/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2008)

COMPANY: Indiana American Water Co.
MONTH OF: November 2008

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
116	9,745,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,754.10
217	12,380,600	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,228.51
217	2,170,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		43.40
116	9,745,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		194.90
8	652,962	5 Life - Voluntary Under 30	$0.06	per	$1,000		39.18
18	2,138,134	6 Life - Voluntary 30-34	$0.08	per	$1,000		171.05
31	3,185,231	7 Life - Voluntary 35-39	$0.10	per	$1,000		318.52
19	2,335,882	8 Life - Voluntary 40-44	$0.12	per	$1,000		280.31
22	1,956,052	9 Life - Voluntary 45-49	$0.19	per	$1,000		371.65
30	3,176,640	10 Life - Voluntary 50-54	$0.32	per	$1,000		1,016.52
20	1,587,244	11 Life - Voluntary 55-59	$0.59	per	$1,000		936.47
9	797,455	12 Life - Voluntary 60-64	$0.75	per	$1,000		598.09
1	58,781	13 Life - Voluntary 65-69	$1.37	per	$1,000		80.53
1	50,363	14 Life - Voluntary 70 and over	$2.21	per	$1,000		111.30
134	2,680,000	15 Life - Dependent Spouse	$0.25	per	$1,000		670.00
96	1,760,000	16 Life - Dependent Children	$1.20	per	Family		115.20
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
11	381,000	18 Life - Optional	$0.35	per	$1,000		133.35
	DISABILITY:						
	540,265	19 Long Term Disability (non union only)	$0.400	per	$100		2,161.06
	333	20 Short-term Managed Disability	$2.61	per EMPLOYEE			869.13
	0	21 A.& S.-Coverage for New Jersey only	$0.335	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	69	22 Employees without dependent coverage				$482.00	33,258.00
	250	23 Employees with dependent coverage				$1,188.00	297,000.00
	0	24 Employees with single dental coverage only				$36.00	0.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$342,351.27
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	6	30 Individual (former emp., spouse, or dependent)				$482.00	2,892.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	1	32 Individual with single dental coverage only				$36.00	36.00
	0	33 Family with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$2,928.00
					Total Premiums for Current Month:		$345,279.27

FORM 392 - Adjustments -
Revision date: 10/2008

FORM 392 -Current Month -
Revision date: 11/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2008)

COMPANY: Indiana American Water Co.
MONTH OF: December 2008

LIVES	Insurance/Employees:					Rate	Premium
		ACTIVE EMPLOYEES					
	LIFE INSURANCE:						
116	9,815,000	1 Life - Basic (Non Bargaining)	$0.180	per	$1,000		$1,766.70
217	12,405,600	2 Life - Basic (Bargaining)	$0.180	per	$1,000		2,233.01
217	2,170,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020	per	$1,000		43.40
116	9,815,000	4 A. D. & D. (Non Bargaining)	$0.020	per	$1,000		196.30
8	658,599	5 Life - Voluntary Under 30	$0.06	per	$1,000		39.52
17	2,015,456	6 Life - Voluntary 30-34	$0.08	per	$1,000		161.24
31	3,191,258	7 Life - Voluntary 35-39	$0.10	per	$1,000		319.13
20	2,546,444	8 Life - Voluntary 40-44	$0.12	per	$1,000		305.57
22	1,956,052	9 Life - Voluntary 45-49	$0.19	per	$1,000		371.65
30	3,141,467	10 Life - Voluntary 50-54	$0.32	per	$1,000		1,005.27
20	1,587,244	11 Life - Voluntary 55-59	$0.59	per	$1,000		936.47
9	820,331	12 Life - Voluntary 60-64	$0.75	per	$1,000		615.25
1	58,781	13 Life - Voluntary 65-69	$1.37	per	$1,000		80.53
1	50,363	14 Life - Voluntary 70 and over	$2.21	per	$1,000		111.30
135	2,700,000	15 Life - Dependent Spouse	$0.25	per	$1,000		675.00
95	1,750,000	16 Life - Dependent Children	$1.20	per	Family		114.00
0	0	17 Life - Supplemental	$0.35	per	$1,000		0.00
11	381,000	18 Life - Optional	$0.35	per	$1,000		133.35
	DISABILITY:						
	544,175	19 Long Term Disability (non union only)	$0.400	per	$100		2,176.70
	333	20 Short-term Managed Disability	$2.61	per	EMPLOYEE		869.13
	0	21 A.& S.-Coverage for New Jersey only	$0.335	per	$10		0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	68	22 Employees without dependent coverage				$482.00	32,776.00
	256	23 Employees with dependent coverage				$1,188.00	304,128.00
	1	24 Employees with single dental coverage only				$36.00	36.00
	0	25 Employees with dependent dental coverage only				$85.00	0.00
					Actives' subtotal:		$349,093.52
		CONTINUATION OF COVERAGE					
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	6	30 Individual (former emp., spouse, or dependent)				$482.00	2,892.00
	0	31 Family (2 or more individuals)				$1,188.00	0.00
	1	32 Individual with single dental coverage only				$36.00	36.00
	0	33 Family with dependent dental coverage only				$85.00	0.00
					Continuation of Coverage Subtotal:		$2,928.00
					Total Premiums for Current Month:		$352,021.52

FORM 392 - Adjustments -
Revision date: 11/2008

FORM 392 - TOTAL
Revision date: 12/2008

HORIZON BLUECROSS/BLUESHIELD
GROUP INSURANCE PREMIUM STATEMENT
(Rates effective January 1, 2009)

COMPANY: Indiana American Water Co.
MONTH OF: January 2009

LIVES	Insurance/Employees:			Rate	Premium
		ACTIVE EMPLOYEES			
	LIFE INSURANCE:				
118	10,116,000	1 Life - Basic (Non Bargaining)	$0.153 per	$1,000	$1,547.75
217	12,407,200	2 Life - Basic (Bargaining)	$0.153 per	$1,000	1,898.30
217	2,170,000	3 A. D. & D. ($10,000 cov. per employee)	$0.020 per	$1,000	43.40
118	10,116,000	4 A. D. & D. (Non Bargaining)	$0.020 per	$1,000	202.32
8	658,599	5 Life - Voluntary Under 30	$0.063 per	$1,000	41.49
17	2,015,456	6 Life - Voluntary 30-34	$0.084 per	$1,000	169.30
34	3,643,036	7 Life - Voluntary 35-39	$0.105 per	$1,000	382.52
20	2,546,444	8 Life - Voluntary 40-44	$0.126 per	$1,000	320.85
22	1,956,052	9 Life - Voluntary 45-49	$0.200 per	$1,000	391.21
29	3,064,965	10 Life - Voluntary 50-54	$0.336 per	$1,000	1,029.83
20	1,587,244	11 Life - Voluntary 55-59	$0.620 per	$1,000	984.09
9	820,331	12 Life - Voluntary 60-64	$0.788 per	$1,000	646.42
1	58,781	13 Life - Voluntary 65-69	$1.439 per	$1,000	84.59
1	50,363	14 Life - Voluntary 70 and over	$2.321 per	$1,000	116.89
135	2,700,000	15 Life - Dependent Spouse	$0.250 per	$1,000	675.00
94	1,740,000	16 Life - Dependent Children	$1.200 per	Family	112.80
0	0	17 Life - Supplemental	$0.350 per	$1,000	0.00
11	381,000	18 Life - Optional	$0.350 per	$1,000	133.35
	DISABILITY:				
	560,883	19 Long Term Disability (non union only)	$0.400 per	$100	2,243.53
	335	20 Short-term Managed Disability	$2.66 per	EMPLOYEE	891.10
	0	21 A.& S.-Coverage for New Jersey only	$0.335 per	$10	0.00
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:				
	65	22 Employees without dependent coverage		$482.00	31,330.00
	261	23 Employees with dependent coverage		$1,188.00	310,068.00
	1	24 Employees with single dental coverage only		$36.00	36.00
	0	25 Employees with dependent dental coverage only		$85.00	0.00
			Actives' subtotal:		$353,348.74
		CONTINUATION OF COVERAGE			
	MEDICAL, DENTAL & PRESCRIPTION COVERAGE:				
	6	30 Individual (former emp., spouse, or dependent)		$482.00	2,892.00
	0	31 Family (2 or more individuals)		$1,188.00	0.00
	3	32 Individual with single dental coverage only		$38.76	116.28
	0	33 Family with dependent dental coverage only		$92.82	0.00
			Continuation of Coverage Subtotal:		$3,008.28
			TOTAL PREMIUM TO BE PAID TO TRUST:		**$356,357.02**

Indiana American Water Company
Cause No. 43680
OUCC Group Insurance Adjustment Calculation

12 months ending 11/30/08	Benefit Cost Provided by Petitioner	Benefit Capitalized Per Petitioner	Benefit Expensed
Form 392 - Group Insurance Payments (see detail below)	$ 4,077,434		
Aflac Payments	19,818.80		
Cobra/Retiree reimbursements	(38,184.22)		
Misc journal entries/reclassifications	(75,364.92)		
Employee contributions	(413,720.62)		
Capitalized group insurance (prior to charging 504100.001)	(34,588.94)		
	$ 3,535,394	75.50%	$ 2,669,223

	Per Premium Statement	# employees no dependants	# employees with dependants
Dec. '07	$ 333,696	58	248
Jan. '08	339,707	57	253
Feb.	342,529	57	255
Mar.	338,999	62	250
Apr.	333,795	63	245
May	339,836	63	250
June	341,413	66	248
July	343,057	67	249
August	340,494	67	247
September	339,839	68	246
October	338,783	68	245
November	345,279	69	250
	$ 4,077,427		

	Test Year		Pro Forma	
Dec. '07	$ 333,696	Dec. '08	$ 352,021	
November '08	345,279	Nov. '09	364,239	projected based on test year %
	$ 11,583		$ 12,218	
% increase	3.471%		3.471%	

Test year benefit expensed (see above)	$ 2,669,223
Times: calculated % increase	3.471%
OUCC pro forma health insurance adjustment	$ 92,652

Riceman, Harold

From: Gary.Verdouw@amwater.com
Sent: Wednesday, August 19, 2009 4:21 PM
To: Riceman, Harold
Cc: Peter.Thakadiyil@amwater.com
Subject: Re: Group insurance Question
Attachments: Group insurance reconciliation for Hal 8-19-09.pdf

Hi Hal,

Take a look at this reconciliation that Pete put together for you. It should answer your question.

Indiana American Water Company
Account 504100.16 - Group Insurance Recon
12 Months Ending November 2008

Form 392 - Group Insurance payments	4,077,434.39
Aflac payments	19,818.80
Cobra / retiree reimbursements	(38,184.22)
Miscellaneous journal entries/reclassifications	(75,364.92)
Employee contributions	(413,720.62)
Capitalized group insurance (prior to charging 504100.001)	(34,588.94)
	3,535,394.49

INDIANA
AMERICAN WATER

Indiana American Water Company

Minimum Standard Filing Requirement

I.U.R.C. Cause No. 43680

170 IAC 1-5-8 Working papers and data; revenues, expenses, and taxes

(18) A list of categories of benefits provided by the utility to employees and associated cost of each such category, and amount charged to operation and maintenance expense during test year with respect to each.

Item #23
Benefits Provided to Employees and Charged to O&M

Indiana American Water Company
Employee Benefits
12 Months *Ending* November 2008

Benefit	Benefit Cost	Benefit Expensed	Percent	Benefit Capitalized	Percent
401k	$306,017	$235,539	76.97%	$70,478	23.03%
Pension	2,322,797	1,982,860	85.37%	339,936	14.63%
Defined Contribution Plan	224,163	164,996	73.61%	59,167	26.39%
OPEB	1,935,800	1,559,866	80.58%	375,934	19.42%
Group Insurance	3,535,394	2,669,203	75.50%	866,192	24.50%
Retiree Medical Reimbursement	58,864	46,170	78.43%	12,694	21.57%
Other Welfare	28,964	28,964	100.00%	0	0.00%
Employee Awards	11,246	11,246	100.00%	0	0.00%
Employee Physical Exams	8,001	8,001	100.00%	0	0.00%
Tuition Aid	2,958	2,958	100.00%	0	0.00%
Training	2,816	2,816	100.00%	0	0.00%
Employee Stock Purchase Plan	3,260	3,260	100.00%	0	0.00%
Total	$8,440,279.29	$6,715,878.23	79.57%	$1,724,401.06	20.43%

*Pension offered to all employees hired before January 1, 2006.
DCP offered to all employees hired on or after January 1, 2006.

Indiana American Water Company
Cause No. 43680
Comparison of Petitioner's and OUCC's Payroll Tax Adjustment

Petitioner's Calculation		
Pro forma payroll tax per worksheets	$	1,233,465
Add: payroll tax on overtime $ ($878,936 x 7.65%		67,239
Total Pro Forma Payroll taxes		1,300,704
Less: Test year		1,077,635
Pro Forma Adjustment	$	223,069
OUCC's Calculation		
Pro forma payroll tax per worksheets	$	1,233,465
Less: Payroll taxes on employees never hired		91,761
		1,141,704
Add: payroll tax on overtime $ ($815,534 x 7.65%)		62,388
Total Pro Forma Payroll taxes		1,204,092
Less: Test year		1,077,635
Pro Forma Adjustment	$	126,457

No. OUCC 21-300

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

Date Requested: 10/09/09

Information Requested:

Please provide Indiana-American August 2009 year-to-date chemical expense broken down by type of chemical and its associated expense. Please provide the same information for August 2008 year-to-date.

Requested By: Daniel M. Le Vay, OUCC -- 317-233-3236 – dlevay@oucc.in.gov and infomgt@oucc.in.gov

Information Provided:

Please see attached document labeled OUCC 21-300 R1. Also, please see response to OUCC 21-299.

Prepared By: Lew Keathley

Chemical Expense 1/1/2008 - 8/31/2008 and 1/1/2009 - 8/31/2009

Chemical	Part Description	2008	2009
100A-300LB	Algicide,Cutrine<etc300LB	4,655	6,192
140A-BULK	Alum Sulfate - Liquid,50%-Bulk	134,460	136,068
150A-BULK	Ammonia - Anhyd,100%-Bulk	14,758	13,192
160A-50LB	Amonium Slfate,100%-50LB	5,947	6,261
170A-BULK	Ammonia - Aqua,19%-Bulk	5,165	17,679
170B-BULK	Ammonia - Aqua,29%-Bulk	15,280	17,019
190A-50LB	Carbon - PAC,Bitumin.-50LB	36,235	28,253
190A-BULK	Carbon-PAC,Bitumin.-Bulk	23,939	
220A-150LB	Chlorine ,100%-150LB	21,351	20,869
220A-2000LB	Chlorine ,100%-2000LB	223,149	190,196
250A-BULK	Ferric Chloride,38%-Bulk	158,572	190,585
260A-BULK		0	
270A-55GA	Ferric Sulfate - Liq,60%-55GA	998	1,167
280A-50LB	Hydrated Lime,72% CaO-50LB	2,086	288
300A-15GA	HFS Acid,23%-15GA	15,074	19,010
300A-3299LB	HFS Acid,23%-3299LB	26,597	31,418
300A-55GA	HFS Acid,23%-55GA	9,886	12,032
300A-BULK	HFS Acid,23%-Bulk	108,980	169,283
340A-50LB	OrthoPolyP,Clciqst SE7525-50LB	4,701	14,502
350A-BULK	Ortho-Poly P,Carus F-35-Bulk	3,388	1,494
370A-360LB	Phos.Acid (Ortho),36%-360LB	390	390
370A-450LB	Phos.Acid (Ortho),75%-450LB	10,950	28,245
370A-BULK	Phos.Acid (Ortho),36%-Bulk	12,719	30,384
370B-30GA	Phos.Acid (Ortho),75%-30GA	8,811	16,601
370B-BULK	Phos.Acid (Ortho),75%-BULK	38,989	287,231
390E-BULK	PolyAlum Chlor Lport Ultfloc	2,618	
400E-55GA	Polymr,An,Pol EZ 675	7,430	11,506
400E-5GA	Polymr,An,Pol EZ 675	399	881
400G-5GA	Polymr,An,Pol-EZ 692	117	
400L-5GA	Polymr,An,Clarifloc A6320	191	363
400R-5GA	Polymer, An Clarifloc A-210P	28	750
410A-55GA	Polymr,Cat, Catfloc TL	14,846	45,577
410A-BULK	Polymr,Cat, Catfloc TL	18,445	16,936
410B-BULK	Polymr,Cat,C309P	39,541	69,230
410E-55GA	Polymr,Cat,Cat Floc CL	6,207	287
440A-50LB	Plyphos,WSU319,CalciQ-MW-50LB	21,382	44,078
460A-330LB	Pot.Permanganate,100%-330LB	8,503	6,360
460A-55LB	Pot.Permanganate,100%-55LB	8,926	5,998
461A-BULK	Sod.Permanganate,20%-Bulk		8,509
500A-55GA	Sodium Bisulfite,38%-55GA	10,713	16,123
511A-BULK	Sodium Chloride,100% Pure-BULK Culinox		2,582
560A-BULK	Sodium Hydrox,50%-Bulk	10,596	12,475
570A-15GA	Sodium Hypo,13%-15GA	5,022	6,492
570A-55GA	Sodium Hypo,13%-55GA	27,710	23,018
570A-BULK	Sodium Hypo,13%-Bulk	49,876	44,393
670A-BULK	Zn Ortho(Chlride)1:3,Bulk	1	
671A-BULK	Zn Ortho(Chl),(1:3)-Bulk 75%	25,841	51,788
Misc Entries, Reversals, Adjs.		(16,866)	(98,227)
Grand Total		1,128,608	1,507,481

TESTIMONY OF CHARLES E. PATRICK
CAUSE NO. 43680
INDIANA-AMERICAN WATER COMPANY, INC.

I. Introduction

Q: Please state your name and business address.

A: My name is Charles E. Patrick, and my business address is 115 West Washington Street, Suite 1500 South, Indianapolis, Indiana 46204.

Q: By whom are you employed and in what capacity?

A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as a Utility Analyst for the Water/Wastewater Division.

Q: **Please describe your background and experience.**

A: I graduated from Indiana Central College in Indianapolis, Indiana in May, 1972, with a Bachelor of Science degree, majoring in accounting, economics, and business administration. I attended Indiana Central College, Indianapolis, Indiana from September 1973 through May 1977 where I worked on a Masters of Science degree in economics. I attended Kennesaw State College, Kennesaw, Georgia in 1985 through 1987 where I worked on a MBA with an emphasis in accounting. I worked in a variety of industries as a controller. These include medical, forms manufacturing, carpet manufacturing, retail and wholesale distribution, and information systems recruiting and consulting. I have also worked in a variety of accounting positions in banking, Sarbanes Oxley auditing and documentation, and water, sewer, propane gas, and cable television utilities. I became Financial Officer in August 1980 of a group of utilities which included Florida Cities

Water Company, Avatar Utilities, Inc., Poinciana Utilities, Inc., and Avatar Cable Television, Inc. The administrative office for these entities was located in Sarasota, Florida. Florida Cities Water Company, Avatar Utilities, Inc., and Poinciana Utilities, Inc. were utilities that provided either water and/or wastewater service to Tampa, Sarasota, Fort Myers, and Poinciana, Florida, as well as to some smaller localities in Florida. I attended the National Association of Regulatory Utility Commissioners (NARUC) Rate School in Miami, Florida in May 1982 and the NARUC Rate School in San Diego in May 2008. I have also attended AWWA and IRWA conferences.

Q: Have you testified previously before the Indiana Utility Regulatory Commission ("IURC")?

A: Yes.

Q: What is the scope of your testimony?

A: I discuss the OUCC's proposed revenue adjustments and the OUCC's proposed expense adjustments for purchased water and purchased power. I also propose an expense normalization.

Q: What have you done to prepare your testimony?

A: I read Petitioner's testimony, reviewed its workpapers, and conducted a financial review of its books and records as they relate to this Cause. I reviewed filings and orders in Cause No. 43187. I reviewed Petitioner's responses to discovery questions from the OUCC and Interveners. I reviewed Petitioner's IURC annual reports for 2006, 2007, and 2008. I attended the hearing on Petitioner's case-in-chief. I also attended the Gary field hearing and reviewed consumer comments from the three field hearings. Finally, I

attended meetings with other OUCC staff members to identify and discuss the issues in this cause.

Q: Are you sponsoring any exhibits or attachments?

A: Yes. I am sponsoring the following accounting attachments:

CEP Attachment - 1 Residential Customer Normalization
CEP Attachment - 2 Residential Revenue Average Bill by District
CEP Attachment - 3 Commercial Customer Normalization
CEP Attachment - 4 Commercial Revenue Average Bill by District
CEP Attachment - 5 Residential Growth
CEP Attachment - 6 Commercial Growth
CEP Attachment - 7 Portage Fire Protection
CEP Attachment - 8 Non-sufficient Fund Charge
CEP Attachment - 9 DSIC Adjustment
CEP Attachment - 10 Purchased Fuel and Power
CEP Attachment - 11 Non-utility Rent Expense
CEP Attachment - 12 Expense Normalization

REVENUE ADJUSTMENTS

Q: Does the OUCC accept any of Petitioner's revenue adjustments?

A: Yes. The OUCC accepts Petitioner's adjustments for bill analysis reconciliation, adjustment for unbilled revenues, large accounts with change in status, and O&M billings removed from revenue.

Q: Does the OUCC propose modifications to any of Petitioner's revenue adjustments?

A: Yes. The OUCC proposes modifications to Petitioner's adjustments for the normalization of residential revenues, normalization of commercial revenues and DSIC normalization.

Residential Revenue Normalization

Q: What does Petitioner propose for normalization of residential revenues?

A: Petitioner proposed a normalization adjustment for residential revenues in the amount of $389,502. This adjustment encompassed the timeframe of December 2007 through June 2009. The residential customers used in this adjustment were actual customers from December 2007 through November 2008 (end of test year) and budgeted customers from December 2008 through June 2009[1].

Q: Do you have any concerns regarding Petitioner's proposed normalization adjustment for residential revenues?

A: Yes. A normalization of revenue is typically adjusted only for the test year (December 2007 through November 2008). Budget customers are not fixed, known or measurable. Petitioner's average CCF usage per month is 5.00 CCF for each customer in each district. A calculated district average CCF per customer provides a more reliable estimate of average customer CCF usage for each district. Simply using an estimated amount of 5.00 CCF for each customer in each district does not provide enough certainty. Also, several of the volumetric rates and monthly charges used by Petitioner for certain districts were incorrect.

Q: What does the OUCC propose for a normalization of residential revenues?

A: The OUCC proposes a normalization of residential revenues of a negative $349,314. The calculation of this adjustment is a two part calculation, which was made for each district using the test year timeframe (December 2007 through November 2008). I then added the district totals to arrive at the total adjustment. The first calculation in this adjustment

[1] Petitioner's residential normalization is in Book 2 of 12, MSFR # 10 Workpapers – Revenue, pages 18-20 of 211.

is for the amount of service charges. The service charges calculation was computed by taking the monthly increase or decrease in customers and multiplying it by the current appropriate tariff service charge and then adding the monthly amounts by district. The second calculation in this adjustment is for volumetric usage. The volumetric usage calculation was computed by multiplying the calculated average CCF usage per month (See CEP Attachment – 2) by the tariff volumetric rate per CCF and then adding monthly amounts by district. (See CEP Attachment - 1.)

Commercial Revenue Normalization

Q: What does Petitioner propose for normalization of commercial revenues?

A: Petitioner proposed a normalization adjustment for commercial revenues of a negative $43,577. As is the case with residential growth normalization, this adjustment encompassed the timeframe of December 2007 through June 2009. The commercial customers used in this adjustment were actual customers from December 2007 through November 2008 and budgeted customer from December 2008 through June 2009[2].

Q: Do you have any concerns regarding Petitioner's proposed normalization adjustment for commercial revenues?

A: Yes. Normalization of revenue is adjusted only for the test year (December 2007 through November 2008). Budget customers are not fixed, known or measurable. Petitioner's average CCF usage per month is 5.00 CCF for each customer in each district. A calculated district average CCF per customer provides a more reliable estimate of average customer CCF usage for each district. Also, several of Petitioner's volumetric rates and district service charges used for the individual districts were not correct.

[2] Petitioner's commercial normalization is in Book 2 of 12, MSFR # 10 Workpapers – Revenue, pages 21-23 of 211.

Q: What does the OUCC propose for a normalization of commercial revenues?

A: The OUCC proposes a normalization of commercial revenues of negative $368,961. The calculation of this adjustment is a two part calculation, which was made for each district using the test year timeframe (December 2007 through November 2008). I then added the district totals to arrive at the total adjustment. The first calculation in this adjustment is for the amount of service charges. The service charges calculation was computed by taking the monthly increase or decrease in customers and multiplying it by the current appropriate tariff service charge and then adding the monthly amounts by district. The second calculation in this adjustment is for volumetric usage. The volumetric usage calculation was computed by multiplying the calculated average CCF usage per month (See CEP Attachment – 4) times the tariff volumetric rate per CCF and then adding monthly amounts by district. (See CEP Attachment - 3.)

DISC Normalization

Q: Did Petitioner propose an adjustment for DSIC normalization?

A: Yes. Petitioner calculated a DSIC normalization of $5,514,129.

Q: Does the OUCC accept Petitioner's calculation of DSIC normalization?

A: The OUCC accepts Petitioner's methodology for calculating the DSIC normalization.

Q: What does the OUCC propose as an adjustment for DSIC normalization?

A: The OUCC proposes a DSIC normalization of $5,469,492. This was calculated by adding the test year revenue accounts and then subtracting the OUCC's proposed

adjustments to arrive at total revenues. Total adjusted revenues were multiplied by 5%[3] to arrive at a *pro forma* DSISC normalization of $7,665,577. By subtracting test year DSIC revenues of $2,196,085, an increase of $5,469,492 was calculated. (See CEP Attachment – 9.)

Q: Does the OUCC propose any additional revenue adjustments?

A: Yes. The OUCC proposes additional revenue adjustments for residential customer growth, commercial customer growth, Portage billing error, non-sufficient fund charges and non-utility rent.

Residential Growth

Q: Did Petitioner propose an adjustment for residential growth?

A: No. Petitioner did not propose an adjustment for residential growth.

Q: What does the OUCC propose as an adjustment for residential growth?

A: The OUCC proposes a residential growth adjustment of $943,194. (See CEP Attachment – 5.) The OUCC calculated this adjustment by subtracting the June 2009[4] residential customer count from the November 2008 residential customer count by district and then multiplying this by the average (service charge and volumetric charge) monthly bill by district (CEP Attachment – 2). This calculation yields the annual revenues the company will collect from these additional residential customers.

Commercial Growth

[3] See IC 8-1-31-13, which limits DSIC revenues to 5% of the public utility's base revenue level as approved in the most recent general rate proceeding.
[4] Petitioner provided data in response to OUCC Data Request 14, Q182 response for both residential and commercial customers.

Q: Does Petitioner propose an adjustment for commercial growth?

A: No. As is the case with residential growth, Petitioner did not propose an adjustment for commercial growth.

Q: What does the OUCC propose as an adjustment for commercial growth?

A: The OUCC proposes a commercial growth adjustment of $486,772. (See CEP Attachment – 6.) The OUCC calculated this adjustment by subtracting for each district the June 2009[5] commercial customer count from the November 2008 commercial customer count and then multiplying this by the average (service charge and volumetric charge) bill by district (CEP Attachment – 4). This calculation yields the annual revenues the company will collect from these additional commercial customers.

Portage Billing Error

Q: Did Petitioner propose an adjustment for fire protection surcharge in Portage?

A: No. Subsequent to Petitioner's initial filing in this case, it discovered a billing deficiency for fire protection in Portage in the amount of $270,389. (See CEP Attachment – 7.) Petitioner provided to the OUCC the financial information and correspondence provided to customers regarding the deficiency in collecting fire protection from customers. The OUCC accepts Petitioner's evidence and has included the $270,389 in Petitioner's revenue requirement.

Non-sufficient Funds Charges

[5] Petitioner provided data in response to OUCC Data Request 14, Q182 response for both residential and commercial customers.

Q: Did Petitioner propose an adjustment for non-sufficient funds charges?

A: No.

Q: Does Petitioner discuss the proposed increase to Indiana-American's non-sufficient funds charges?

A: No. Petitioner does not discuss the reasons for the increase in its non-sufficient funds charge for all districts in the proposed tariff. A non-sufficient funds charge is a cost based charge to reimburse for actual costs. Petitioner provided evidence to support the new proposed non-sufficient funds charge[6]. The charge has increased for some districts to $19.00 from either $8.00 or $9.50.

Q: Does the OUCC propose an adjustment to non-sufficient funds charges?

A: Yes. The OUCC proposes a revenue requirement adjustment of $33,363 ($65,854 less $32,491) for non-sufficient funds to offset the proposed increased revenues that will be generated based upon Petitioner's proposed tariff. CEP Attachment - 8 summarizes the test year non-sufficient fund charges by district and the corresponding charges using the proposed $19.00 non-sufficient funds charge included on Petitioner's proposed tariff.

Non-utility Rent

Q: Does the OUCC propose as a non-utility rent adjustment?

A: Yes. The OUCC proposes a revenue adjustment for non-utility rental revenue in the amount of $2,400. This expense is recorded as a below the line expense that represents payments to Vigo County Redevelopment Commission as an offset to antenna revenues generated by Petitioner from leasing site Lot 30B of Vigo County Industrial Park for antennas. The antenna revenue is included in Petitioner's revenue requirement; therefore,

[6] This was provided in response to OUCC's Data Request 21, Q 301.

the associated expense should be included as a revenue requirement reduction. (See CEP Attachment - 11.)[7]

EXPENSE ADJUSTMENTS

Purchased Power

Q: What is Petitioner's proposed adjustment for fuel and power?

A: Petitioner's witness Peter J. Thakadiyil provided Petitioner's Exhibit PJT-1, Schedule 2, which summaries the proposed adjustment for petitioner's fuel and power expense of $319,082. Petitioner's *pro forma* adjustment includes an adjustment for planned power increases of $483,032, an adjustment for system delivery of ($19,042), and an adjustment for accruals and miscellaneous fuel and power charges of ($144,908).

Q: Does the OUCC agree with Petitioner's proposed adjustment for fuel and power?

A: No. The OUCC disagrees with Petitioner's methodology in calculation of the proposed fuel and power adjustment. Mr. Thakadiyil discusses Petitioner's reasons for increasing its expense for fuel and power on pages 5 thru 8 of his testimony. Some of the power utilities, which service Petitioner's facilities, provided Petitioner with estimates[8] of what its projected fuel costs will be in 2009 and 2010. Such estimates are not fixed, known, or measurable. The fact that electric companies have a quarterly fuel adjustment cost tracker and gas companies have a quarterly gas cost adjustment is evidence that the costs fluctuate so unpredictably that they must be adjusted on a quarterly basis.

[7] This was provided in response to OUCC's Data Request 20, Q 89.
[8] Mr. Thakadiyil testimony, pg Thakadiyil – 6.

Q: What did the OUCC do to verify Petitioner's proposed estimates included in the adjustment for planned fuel and power adjustment?

A: I contacted each of the power companies that Petitioner indicated would have a rate increase and spoke with a senior company representative. I spoke with Mr. Chet Aubin at Johnson County REMC, Mr. Terry Jobe at Rush-Shelby Energy, and Mr. Steve Saum at Richmond Power and Light. I verified that the NIPSCO rate order has not been issued and that the Indiana Michigan Power Company ("I&M") rate increase was as described in Petitioner's workpapers.[9]

Q: What does the OUCC propose as an adjustment for planned fuel and power adjustment?

A: The OUCC proposes an increase to fuel and power of $7,635. The OUCC's adjustment was calculated by adjusting for the Indiana Michigan Power Company's ("I&M") authorized rate increase of 3.7%, [10] which would apply at four American Electric Power locations in Indiana. (See CEP Attachment - 10.)

Q: Does the OUCC accept Petitioner's adjustment for fuel and power system delivery?

A: No. The OUCC does not agree with the methodology Petitioner used to calculate a projected power system delivery amount. The power delivery calculation used projected amounts in the calculation that are not fixed, know or measurable.

[9] See Petitioner's Book 2 of 12, MSFR # 10 – Fuel and Power, pages 1-2 of 18.
[10] The actual Indiana Michigan Power Company ("I&M") authorized rates for medium user tariff and small user tariff are 4.01% and 1.77%, respectively. The OUCC accepts Petitioner's basis of 89% of I&M purchases was from the medium user tariff and 11% from the small user tariff. The calculation of these weighted rates yields the 3.7% rate used in the OUCC's calculation.

Q: Does the OUCC accept Petitioner's adjustment for accruals and miscellaneous fuel and power charges?

A: Yes. The OUCC accepts the "Adjustment for accruals and miscellaneous fuel and power charges."[11]

Q: Does the OUCC propose any additional adjustments to Petitioner's proposed adjustment for fuel and power?

A: Yes. The OUCC proposes a reduction for the power used at the Richmond Call Center (Corporate) of $9,494. This is shown as the first item on the purchased fuel and power CEP Attachment – 10. Petitioner states in its data request response that "The referenced power costs are related to the Richmond Call Center. These costs were charged to the wrong account. They should not be included in the revenue requirement"[12].

Q: Does the OUCC propose any additional expense adjustments?

A: Yes.

Customer Growth Expense Normalization

Q: Does the OUCC propose a customer growth expense normalization?

A: Yes. As discussed above the water revenues have been normalized for customer growth. Therefore, it is reasonable to make an adjustment to purchased power and chemical expense as well. As more water is pumped, processed and delivered, there is a corresponding increase in the need for power and chemicals. Additionally due to the growth in mailings to these new customers for billing purposes, an increase in postal expense is appropriate. An average cost per thousand gallons of purchased power and

[11] Detail support of this item was provided in response to OUCC's Data Request 20, Q 283.
[12] This was provided in response to OUCC's Data Request 21, Q 296.

chemical expense for the entire utility was determined by dividing the total purchase power and chemical expense by total gallons sold during the test year. These averages were then multiplied by the additional gallons of water to be sold as determined by the revenue normalization analysis to calculate increases in purchase power and chemical expense of $16,069 and $6,218, respectively.

The increase in postal expense was calculated by multiplying the number of additional mailings to be made (also determined by the normalization analysis) by the average postage rate per customer bill - $0.316. This results in an increase in postage expense of $5,816. (See CEP Attachment-12.)

Recommendations

Q: What are your recommendations regarding this cause?

A: I recommend the Commission's order in this cause reflect the adjustments described above. Those adjustments can be summarized as follows:

1. **Test Year Residential Revenue Normalization Adjustment –**
   Supported by CEP Attachment – 1: ($349,314)
2. **Test Year Commercial Revenue Normalization Adjustment –**
   Supported by CEP Attachment – 3: ($368,961)
3. **Residential Revenue Growth Adjustment –**
   Supported by CEP Attachment – 5: $942,194
4. **Commercial Revenue Growth Adjustment –**
   Supported by CEP Attachment – 6: $486,772
5. **Portage Fire Protection Surcharge Adjustment –**
   Supported by CEP Attachment – 7: $270,389

6. Non-sufficient Funds Charge –

Supported by CEP Attachment – 8: $33,363

7. DISC Revenue Calculation after *pro forma* Adjustments –

Supported by CEP Attachment – 9: $5,469,492

8. Purchased Power and Fuel Adjustment –

Supported by CEP Attachment – 10: $7.634

9. Purchased Power and Fuel Adjustment –

Supported by response to Data Request 21, Question 296: ($9,494)

10. Revenue Reduction for Non-utility Rent Expense –

Supported by CEP Attachment – 11: ($2,400)

11. Expense Adjustment for Test Year Normalization for Residential and Commercial Customer Increase –

Supported by CEP Attachment – 12:

Purchased Power -	$16,069
Chemical -	$ 6,218
Postage -	$ 5,816

Q: Does this conclude your testimony?

A: Yes.

AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.

By: Charles E. Patrick
Indiana Office of
Utility Consumer Counselor

10-23-2009
Date

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize residential revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Totals
Crawfordsville													
Monthly Change in Customers		1	2	12	22	7	(4)	5	(10)	16	(29)	(5)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	1	4	36	88	35	(24)	35	(80)	144	(290)	(55)	(106)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ 11.29	$ 45.16	$ 406.44	$ 993.52	$ 395.15	$ (270.96)	$ 395.15	$ (903.20)	$ 1,625.76	$ (3,274.10)	$ (620.95)	$ (1,196.74)
Calculated Avg CCF Usage per Month	6.32	6.32	6.32	6.32	6.32	6.32	6.32	6.32	6.32	6.32	6.32	6.32	
Volumetric Usage per Month	-	6.3	25.3	227.7	556.6	221.4	(151.8)	221.4	(506.0)	910.7	(1,834.1)	(347.9)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ 15.21	$ 60.85	$ 547.65	$ 1,338.70	$ 532.44	$ (365.10)	$ 532.44	$ (1,217.00)	$ 2,190.60	$ (4,411.62)	$ (836.69)	$ (1,612.52)
Total Rev Added for Customer Change	$ -	$ 26.50	$ 106.01	$ 954.09	$ 2,332.22	$ 927.59	$ (636.06)	$ 927.59	$ (2,120.20)	$ 3,816.36	$ (7,685.72)	$ (1,457.64)	$ (2,809.26)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Johnson County													
Monthly Change in Customers		16	28	28	16	37	(18)	(8)	(7)	(11)	(21)	(3)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	16	56	84	64	185	(108)	(56)	(56)	(99)	(210)	(33)	(157)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ 180.64	$ 632.24	$ 948.36	$ 722.56	$ 2,088.65	$ (1,219.32)	$ (632.24)	$ (632.24)	$ (1,117.71)	$ (2,370.90)	$ (372.57)	$ (1,772.53)
Calculated Avg CCF Usage per Month	7.56	7.56	7.56	7.56	7.56	7.56	7.56	7.56	7.56	7.56	7.56	7.56	
Volumetric Usage per Month	-	121.0	423.3	635.0	483.8	1,398.6	(816.5)	(423.3)	(423.3)	(748.4)	(1,587.6)	(249.5)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ 290.94	$ 1,018.28	$ 1,527.42	$ 1,163.75	$ 3,363.96	$ (1,963.83)	$ (1,018.28)	$ (1,018.28)	$ (1,800.17)	$ (3,818.55)	$ (600.06)	$ (2,854.82)
Total Rev Added for Customer Change	$ -	$ 471.58	$ 1,650.52	$ 2,475.78	$ 1,886.31	$ 5,452.61	$ (3,183.15)	$ (1,650.52)	$ (1,650.52)	$ (2,917.88)	$ (6,189.45)	$ (972.63)	$ (4,627.35)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize residential revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Kokomo													
Monthly Change in Customers	(26)	(21)	7	(12)	44	109	12	12	(25)	22	(124)	(126)	
# Months to Add/Delete Customers		1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(21)	14	(36)	176	545	72	84	(200)	198	(1,240)	(1,386)	(1,794)
Service Charge per Month	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	
Amount of Service Charge	$ -	$ (269.85)	$ 179.90	$ (462.60)	$ 2,261.60	$ 7,003.25	$ 925.20	$ 1,079.40	$ (2,570.00)	$ 2,544.30	$ (15,934.00)	$ (17,810.10)	$ (23,052.90)
Calculated Avg CCF Usage per Month	6.05	6.05	6.05	6.05	6.05	6.05	6.05	6.05	6.05	6.05	6.05	6.05	
Volumetric Usage per Month	-	(127.1)	84.7	(217.9)	1,065.2	3,298.4	435.8	508.4	(1,210.4)	1,198.3	(7,504.7)	(8,388.3)	
Volumetric Rate per CCF	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	
$ Total for Volumetric Usage	$ -	$ (348.05)	$ 232.03	$ (596.66)	$ 2,916.99	$ 9,032.71	$ 1,193.31	$ 1,392.20	$ (3,314.76)	$ 3,281.61	$ (20,551.49)	$ (22,971.26)	$ (29,733.36)
Total Rev Added for Customer Change	$ -	$ (617.90)	$ 411.93	$ (1,059.26)	$ 5,178.59	$ 16,035.96	$ 2,118.51	$ 2,471.60	$ (5,884.76)	$ 5,825.91	$ (36,485.49)	$ (40,781.36)	$ (52,786.26)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Mooresville													
Monthly Change in Customers	(3)	(2)	(3)	7	18	6	(2)	11	(6)	-	(21)	3	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(2)	(6)	21	72	30	(12)	77	(48)	-	(210)	33	(45)
Service Charge per Month	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	
Amount of Service Charge	$ -	$ (27.88)	$ (83.64)	$ 292.74	$ 1,003.68	$ 418.20	$ (167.28)	$ 1,073.38	$ (669.12)	$ -	$ (2,927.40)	$ 460.02	$ (627.30)
Calculated Avg CCF Usage per Month	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	
Volumetric Usage per Month	-	(12.7)	(38.0)	132.9	455.7	189.9	(76.0)	487.4	(303.8)	-	(1,329.2)	208.9	
Volumetric Rate per CCF	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	
$ Total for Volumetric Usage	$ -	$ (28.93)	$ (86.79)	$ 303.77	$ 1,041.48	$ 433.95	$ (173.58)	$ 1,113.81	$ (694.32)	$ -	$ (3,037.66)	$ 477.35	$ (650.93)
Total Rev Added for Customer Change	$ -	$ (56.81)	$ (170.43)	$ 596.51	$ 2,045.16	$ 852.15	$ (340.86)	$ 2,187.19	$ (1,363.44)	$ -	$ (5,965.06)	$ 937.37	$ (1,278.23)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize residential revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Muncie Water													
Monthly Change in Customers	(56)	(17)	(42)	5	(1)	(29)	(9)	(36)	207	19	(151)	(51)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(17)	(84)	15	(4)	(145)	(54)	(252)	1,656	171	(1,510)	(561)	(785)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ (191.93)	$ (948.36)	$ 169.35	$ (45.16)	$ (1,637.05)	$ (609.66)	$ (2,845.08)	$ 18,696.24	$ 1,930.59	$ (17,047.90)	$ (6,333.69)	$ (8,862.65)
Calculated Avg CCF Usage per Month	6.02	6.02	6.02	6.02	6.02	6.02	6.02	6.02	6.02	6.02	6.02	6.02	
Volumetric Usage per Month	-	(102.4)	(505.9)	90.3	(24.1)	(873.2)	(325.2)	(1,517.6)	9,972.5	1,029.8	(9,093.3)	(3,378.4)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ (246.24)	$ (1,216.72)	$ 217.27	$ (57.94)	$ (2,100.29)	$ (782.18)	$ (3,650.17)	$ 23,986.81	$ 2,476.90	$ (21,872.03)	$ (8,125.97)	$ (11,370.56)
Total Rev Added for Customer Change	$ -	$ (438.17)	$ (2,165.08)	$ 386.62	$ (103.10)	$ (3,737.34)	$ (1,391.84)	$ (6,495.25)	$ 42,683.05	$ 4,407.49	$ (38,919.93)	$ (14,459.66)	$ (20,233.21)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Newburgh													
Monthly Change in Customers	(34)	9	(6)	22	165	246	216	37	2	(13)	(232)	(339)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	9	(12)	66	660	1,230	1,296	259	16	(117)	(2,320)	(3,729)	(2,642)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ 101.61	$ (135.48)	$ 745.14	$ 7,451.40	$ 13,886.70	$ 14,631.84	$ 2,924.11	$ 180.64	$ (1,320.93)	$ (26,192.80)	$ (42,100.41)	$ (29,828.18)
Calculated Avg CCF Usage per Month	8.35	8.35	8.35	8.35	8.35	8.35	8.35	8.35	8.35	8.35	8.35	8.35	
Volumetric Usage per Month	-	75.2	(100.3)	551.4	5,513.9	10,275.9	10,827.3	2,163.8	133.7	(977.5)	(19,382.2)	(31,153.6)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ 180.85	$ (241.14)	$ 1,326.26	$ 13,262.59	$ 24,716.65	$ 26,042.91	$ 5,204.56	$ 321.52	$ (2,351.10)	$ (46,620.02)	$ (74,933.65)	$ (53,090.56)
Total Rev Added for Customer Change	$ -	$ 282.46	$ (376.62)	$ 2,071.40	$ 20,713.99	$ 38,603.35	$ 40,674.75	$ 8,128.67	$ 502.16	$ (3,672.03)	$ (72,812.82)	$ (117,034.06)	$ (82,918.74)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize residential revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Noblesville													
Monthly Change in Customers	44	32	7	18	20	52	7	7	16	18	(4)	42	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	32	14	54	80	260	42	49	128	162	(40)	462	1,243
Service Charge per Month	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	
Amount of Service Charge	$ -	$ 411.20	$ 179.90	$ 693.90	$ 1,028.00	$ 3,341.00	$ 539.70	$ 629.65	$ 1,644.80	$ 2,081.70	$ (514.00)	$ 5,936.70	$ 15,972.55
Calculated Avg CCF Usage per Month	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	
Volumetric Usage per Month	-	268.4	117.4	453.0	671.0	2,180.9	352.3	411.0	1,073.7	1,358.9	(335.5)	3,875.2	
Volumetric Rate per CCF	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	
$ Total for Volumeric Usage	$ -	$ 735.05	$ 321.59	$ 1,240.40	$ 1,837.64	$ 5,972.32	$ 964.76	$ 1,125.55	$ 2,940.22	$ 3,721.21	$ (918.82)	$ 10,612.35	$ 28,552.28
Total Rev Added for Customer Change	$ -	$ 1,146.25	$ 501.49	$ 1,934.30	$ 2,865.64	$ 9,313.32	$ 1,504.46	$ 1,755.20	$ 4,585.02	$ 5,802.91	$ (1,432.82)	$ 16,549.05	$ 44,524.83

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Northwest Indiana													
Monthly Change in Customers	19	(91)	(44)	15	(73)	(113)	15	16	(108)	(85)	(86)	(137)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(91)	(88)	45	(292)	(565)	90	112	(864)	(765)	(860)	(1,507)	(4,785)
Service Charge per Month	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Amount of Service Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Calculated Avg CCF Usage per Month	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	
Volumetric Usage per Month	-	(635.6)	(614.6)	314.3	(2,039.5)	(3,946.2)	628.6	782.3	(6,034.6)	(5,343.1)	(6,006.6)	(10,525.6)	
Volumetric Rate per CCF	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	
$ Total for Volumetric Usage	$ -	$ (1,231.96)	$ (1,191.34)	$ 609.21	$ (3,953.09)	$ (7,648.95)	$ 1,218.42	$ 1,516.25	$ (11,696.81)	$ (10,356.55)	$ (11,642.66)	$ (20,401.73)	$ (64,779.20)
Total Rev Added for Customer Change	$ -	$ (1,231.96)	$ (1,191.34)	$ 609.21	$ (3,953.09)	$ (7,648.95)	$ 1,218.42	$ 1,516.25	$ (11,696.81)	$ (10,356.55)	$ (11,642.66)	$ (20,401.73)	$ (64,779.20)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize residential revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Richmond													
Monthly Change in Customers	(62)	(18)	9	11	24	20	(1)	(10)	1	7	(76)	(34)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(18)	18	33	96	100	(6)	(70)	8	63	(760)	(374)	(910)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ (203.22)	$ 203.22	$ 372.57	$ 1,083.84	$ 1,129.00	$ (67.74)	$ (790.30)	$ 90.32	$ 711.27	$ (8,580.40)	$ (4,222.46)	$ (10,273.90)
Calculated Avg CCF Usage per Month	5.87	5.87	5.87	5.87	5.87	5.87	5.87	5.87	5.87	5.87	5.87	5.87	
Volumetric Usage per Month	-	(105.7)	105.7	193.8	563.6	587.1	(35.2)	(411.0)	47.0	369.9	(4,462.2)	(2,195.9)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ (254.20)	$ 254.20	$ 466.04	$ 1,355.74	$ 1,412.23	$ (84.73)	$ (988.56)	$ 112.98	$ 889.70	$ (10,732.93)	$ (5,281.73)	$ (12,851.27)
Total Rev Added for Customer Change	$ -	$ (457.42)	$ 457.42	$ 838.61	$ 2,439.58	$ 2,541.23	$ (152.47)	$ (1,778.86)	$ 203.30	$ 1,600.97	$ (19,313.33)	$ (9,504.19)	$ (23,125.17)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Seymour													
Monthly Change in Customers	(11)	9	(4)	14	13	12	(1)	(9)	(5)	(12)	(33)	(14)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	9	(8)	42	52	60	(6)	(63)	(40)	(108)	(330)	(154)	(546)
Service Charge per Month	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	
Amount of Service Charge	$ -	$ 115.65	$ (102.80)	$ 539.70	$ 668.20	$ 771.00	$ (77.10)	$ (809.55)	$ (514.00)	$ (1,387.80)	$ (4,240.50)	$ (1,978.90)	$ (7,016.10)
Calculated Avg CCF Usage per Month	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	
Volumetric Usage per Month	-	52.1	(46.3)	243.2	301.1	347.5	(34.7)	(364.8)	(231.6)	(625.5)	(1,911.1)	(891.8)	
Volumetric Rate per CCF	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	
$ Total for Volumetric Usage	$ -	$ 142.73	$ (126.87)	$ 666.09	$ 824.68	$ 951.55	$ (95.16)	$ (999.13)	$ (634.37)	$ (1,712.80)	$ (5,233.55)	$ (2,442.32)	$ (8,659.14)
Total Rev Added for Customer Change	$ -	$ 258.38	$ (229.67)	$ 1,205.79	$ 1,492.88	$ 1,722.55	$ (172.26)	$ (1,808.68)	$ (1,148.37)	$ (3,100.60)	$ (9,474.05)	$ (4,421.22)	$ (15,675.24)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize residential revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Shelbyville													
Monthly Change in Customers	18	4	(4)	22	(3)	3	3	(9)	8	1	(7)	(7)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	4	(8)	66	(12)	15	18	(63)	64	9	(70)	(77)	(54)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ 45.16	$ (90.32)	$ 745.14	$ (135.48)	$ 169.35	$ 203.22	$ (711.27)	$ 722.56	$ 101.61	$ (790.30)	$ (869.33)	$ (609.66)
Calculated Avg CCF Usage per Month	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85	
Volumetric Usage per Month	-	27.4	(54.8)	452.1	(82.2)	102.7	123.3	(431.5)	438.4	61.6	(479.5)	(527.4)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ 65.90	$ (131.81)	$ 1,087.42	$ (197.71)	$ 247.14	$ 296.57	$ (1,037.99)	$ 1,054.46	$ 148.28	$ (1,153.32)	$ (1,268.65)	$ (889.70)
Total Rev Added for Customer Change	$ -	$ 111.06	$ (222.13)	$ 1,832.56	$ (333.19)	$ 416.49	$ 499.79	$ (1,749.26)	$ 1,777.02	$ 249.89	$ (1,943.62)	$ (2,137.98)	$ (1,499.36)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Somerset Water													
Monthly Change in Customers	(1)	-	-	1	1	-	-	-	-	1	-	(1)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	-	-	3	4	-	-	-	-	9	-	(11)	5
Service Charge per Month	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	
Amount of Service Charge	$ -	$ -	$ -	$ 38.55	$ 51.40	$ -	$ -	$ -	$ -	$ 115.65	$ -	$ (141.35)	$ 64.25
Calculated Avg CCF Usage per Month	6.14	6.14	6.14	6.14	6.14	6.14	6.14	6.14	6.14	6.14	6.14	6.14	
Volumetric Usage per Month	-	-	-	18.4	24.5	-	-	-	-	55.2	-	(67.5)	
Volumetric Rate per CCF	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	
$ Total for Volumetric Usage	$ -	$ -	$ -	$ 50.42	$ 67.22	$ -	$ -	$ -	$ -	$ 151.25	$ -	$ (184.86)	$ 84.03
Total Rev Added for Customer Change	$ -	$ -	$ -	$ 88.97	$ 118.62	$ -	$ -	$ -	$ -	$ 266.90	$ -	$ (326.21)	$ 148.28

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize residential revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Southern Indiana													
Monthly Change in Customers	9	43	76	6	(8)	16	(14)	(29)	14	23	(17)	(48)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	43	152	18	(32)	80	(84)	(203)	112	207	(170)	(528)	(405)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ 485.47	$ 1,716.08	$ 203.22	$ (361.28)	$ 903.20	$ (948.36)	$ (2,291.87)	$ 1,264.48	$ 2,337.03	$ (1,919.30)	$ (5,961.12)	$ (4,572.45)
Calculated Avg CCF Usage per Month	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	
Volumetric Usage per Month	-	267.9	947.0	112.1	(199.4)	498.4	(523.3)	(1,264.7)	697.8	1,289.6	(1,059.1)	(3,289.5)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ 644.37	$ 2,277.78	$ 269.74	$ (479.53)	$ 1,198.83	$ (1,258.77)	$ (3,042.03)	$ 1,678.36	$ 3,101.97	$ (2,547.51)	$ (7,912.28)	$ (6,069.08)
Total Rev Added for Customer Change	$ -	$ 1,129.84	$ 3,993.86	$ 472.96	$ (840.81)	$ 2,102.03	$ (2,207.13)	$ (5,333.90)	$ 2,942.84	$ 5,439.00	$ (4,466.81)	$ (13,873.40)	$ (10,641.53)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Summitville													
Monthly Change in Customers	(2)	(1)	(3)	3	3	-	-	1	(4)	-	(3)	(6)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(1)	(6)	9	12	-	-	7	(32)	-	(30)	(66)	(107)
Service Charge per Month	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	
Amount of Service Charge	$ -	$ (12.85)	$ (77.10)	$ 115.65	$ 154.20	$ -	$ -	$ 89.95	$ (411.20)	$ -	$ (385.50)	$ (848.10)	$ (1,374.95)
Calculated Avg CCF Usage per Month	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	
Volumetric Usage per Month	-	(5.9)	(35.1)	52.7	70.2	-	-	41.0	(187.2)	-	(175.5)	(386.2)	
Volumetric Rate per CCF	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	
$ Total for Volumetric Usage	$ -	$ (16.02)	$ (96.14)	$ 144.21	$ 192.28	$ -	$ -	$ 112.16	$ (512.74)	$ -	$ (480.70)	$ (1,057.54)	$ (1,714.49)
Total Rev Added for Customer Change	$ -	$ (28.87)	$ (173.24)	$ 259.86	$ 346.48	$ -	$ -	$ 202.11	$ (923.94)	$ -	$ (866.20)	$ (1,905.64)	$ (3,089.44)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize residential revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Wabash													
Monthly Change in Customers	(12)	(6)	(1)	13	19	1	15	3	(12)	(2)	(31)	(19)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(6)	(2)	39	76	5	90	21	(96)	(18)	(310)	(209)	(410)
Service Charge per Month	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	
Amount of Service Charge	$ -	$ (92.22)	$ (30.74)	$ 599.43	$ 1,168.12	$ 76.85	$ 1,383.30	$ 322.77	$ (1,475.52)	$ (276.66)	$ (4,764.70)	$ (3,212.33)	$ (6,301.70)
Calculated Avg CCF Usage per Month	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	
Volumetric Usage per Month	-	(36.0)	(12.0)	234.2	456.4	30.0	540.4	126.1	(576.5)	(108.1)	(1,861.5)	(1,255.0)	
Volumetric Rate per CCF	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	
$ Total for Volumetric Usage	$ -	$ (49.49)	$ (16.50)	$ 321.69	$ 626.88	$ 41.24	$ 742.35	$ 173.22	$ (791.84)	$ (148.47)	$ (2,556.99)	$ (1,723.91)	$ (3,381.83)
Total Rev Added for Customer Change	$ -	$ (141.71)	$ (47.24)	$ 921.12	$ 1,795.00	$ 118.09	$ 2,125.65	$ 495.99	$ (2,267.36)	$ (425.13)	$ (7,321.69)	$ (4,936.24)	$ (9,683.53)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Wabash Valley													
Monthly Change in Customers	(126)	(23)	(41)	22	241	111	39	(37)	133	10	(402)	(164)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(23)	(82)	66	964	555	234	(259)	1,064	90	(4,020)	(1,804)	(3,215)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ (259.67)	$ (925.78)	$ 745.14	$ 10,883.56	$ 6,265.95	$ 2,641.86	$ (2,924.11)	$ 12,012.56	$ 1,016.10	$ (45,385.80)	$ (20,367.16)	$ (36,297.35)
Calculated Avg CCF Usage per Month	5.87	5.87	5.87	5.87	5.87	5.87	5.87	5.87	5.87	5.87	5.87	5.87	
Volumetric Usage per Month	-	(134.9)	(481.1)	387.2	5,655.6	3,256.1	1,372.8	(1,519.5)	6,242.3	528.0	(23,584.6)	(10,583.7)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ (324.56)	$ (1,157.14)	$ 931.36	$ 13,603.44	$ 7,831.85	$ 3,302.08	$ (3,654.87)	$ 15,014.58	$ 1,270.03	$ (56,728.03)	$ (25,457.05)	$ (45,368.31)
Total Rev Added for Customer Change	$ -	$ (584.23)	$ (2,082.92)	$ 1,676.50	$ 24,487.00	$ 14,097.80	$ 5,943.94	$ (6,578.98)	$ 27,027.14	$ 2,286.13	$ (102,113.83)	$ (45,824.21)	$ (81,665.66)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize residential revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Warsaw													
Monthly Change in Customers	-	4	(1)	7	8	11	11	15	(10)	(8)	(27)	(8)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	4	(2)	21	32	55	66	105	(80)	(72)	(270)	(88)	(229)
Service Charge per Month	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	
Amount of Service Charge	$ -	$ 40.40	$ (20.20)	$ 212.10	$ 323.20	$ 555.50	$ 666.60	$ 1,060.50	$ (808.00)	$ (727.20)	$ (2,727.00)	$ (888.80)	$ (2,312.90)
Calculated Avg CCF Usage per Month	6.49	6.49	6.49	6.49	6.49	6.49	6.49	6.49	6.49	6.49	6.49	6.49	
Volumetric Usage per Month	-	25.9	(13.0)	136.2	207.6	356.8	428.2	681.2	(519.0)	(467.1)	(1,751.5)	(570.9)	
Volumetric Rate per CCF	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	
$ Total for Volumetric Usage	$ -	$ 52.91	$ (26.45)	$ 277.76	$ 423.25	$ 727.47	$ 872.96	$ 1,388.80	$ (1,058.13)	$ (952.32)	$ (3,571.20)	$ (1,163.95)	$ (3,028.90)
Total Rev Added for Customer Change	$ -	$ 93.31	$ (46.65)	$ 489.86	$ 746.45	$ 1,282.97	$ 1,539.56	$ 2,449.30	$ (1,866.13)	$ (1,679.52)	$ (6,298.20)	$ (2,052.75)	$ (5,341.80)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
West Lafayette													
Monthly Change in Customers	(30)	(4)	3	19	128	41	33	(2)	102	31	(171)	(70)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(4)	6	57	512	205	198	(14)	816	279	(1,710)	(770)	(425)
Service Charge per Month	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	
Amount of Service Charge	$ -	$ (40.40)	$ 60.60	$ 575.70	$ 5,171.20	$ 2,070.50	$ 1,999.80	$ (141.40)	$ 8,241.60	$ 2,817.90	$ (17,271.00)	$ (7,777.00)	$ (4,292.50)
Calculated Avg CCF Usage per Month	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	
Volumetric Usage per Month	-	(31.9)	47.9	455.1	4,087.8	1,636.7	1,580.8	(111.8)	6,514.9	2,227.5	(13,652.5)	(6,147.6)	
Volumetric Rate per CCF	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	
$ Total for Volumetric Usage	$ -	$ (45.13)	$ 67.69	$ 643.03	$ 5,776.02	$ 2,312.66	$ 2,233.70	$ (157.94)	$ 9,205.53	$ 3,147.48	$ (19,291.01)	$ (8,686.59)	$ (4,794.55)
Total Rev Added for Customer Change	$ -	$ (85.53)	$ 128.29	$ 1,218.73	$ 10,947.22	$ 4,383.16	$ 4,233.50	$ (299.34)	$ 17,447.13	$ 5,965.38	$ (36,562.01)	$ (16,463.59)	$ (9,087.05)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize residential revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Winchester													
Monthly Change in Customers	(1)	3	(2)	(4)	15	(4)	3	2	(1)	2	(26)	-	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	3	(4)	(12)	60	(20)	18	14	(8)	18	(260)	-	(191)
Service Charge per Month	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	
Amount of Service Charge	$ -	$ 34.35	$ (45.80)	$ (137.40)	$ 687.00	$ (229.00)	$ 206.10	$ 160.30	$ (91.60)	$ 206.10	$ (2,977.00)	$ -	$ (2,186.95)
Calculated Avg CCF Usage per Month	5.88	5.88	5.88	5.88	5.88	5.88	5.88	5.88	5.88	5.88	5.88	5.88	
Volumetric Usage per Month	-	17.6	(23.5)	(70.5)	352.7	(117.6)	105.8	82.3	(47.0)	105.8	(1,528.4)	-	
Volumetric Rate per CCF	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	
$ Total for Volumetric Usage	$ -	$ 40.19	$ (53.59)	$ (160.77)	$ 803.86	$ (267.95)	$ 241.16	$ 187.57	$ (107.18)	$ 241.16	$ (3,483.38)	$ -	$ (2,558.94)
Total Rev Added for Customer Change	$ -	$ 74.54	$ (99.39)	$ (298.17)	$ 1,490.86	$ (496.95)	$ 447.26	$ 347.87	$ (198.78)	$ 447.26	$ (6,460.38)	$ -	$ (4,745.89)
Revenue Change - All Districts													$ (349,313.82)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Residential Revenue Exhibit

	Sales In Dollars	Sales In Cubic Feet (CCF)	Monthly Service Charge Per Customer	Annual Service Charges	Average Cost Per CCF	Annual Customers Dec 07-Nov 08	Average CCF per Customer	Average Monthly Bill
Crawfordsville	$ 1,545,859.20	366,483.20	$ 11.29	$ 654,210.34	$ 2.4330	57,946	6.32	$ 26.68
Johnson County	8,388,272.94	2,151,010.80	11.29	3,212,377.57	2.4063	284,533	7.56	29.48
Kokomo	6,563,393.67	1,348,404.30	12.85	2,862,954.30	2.7443	222,798	6.05	29.46
Mooresville	1,120,154.61	249,266.40	13.94	548,971.14	2.2915	39,381	6.33	28.44
Muncie	7,376,943.62	1,715,080.20	11.29	3,215,403.29	2.4264	284,801	6.02	25.90
Newburgh	2,724,912.42	718,227.70	11.29	970,601.30	2.4426	85,970	8.35	31.70
Noblesville	4,856,169.13	1,138,054.60	12.85	1,743,449.45	2.7351	135,677	8.39	35.79
Northwest Indiana	20,606,642.20	5,288,609.90	-	-	3.8964	757,197	6.98	27.21
Richmond	3,981,923.86	907,952.10	11.29	1,745,908.18	2.4627	154,642	5.87	25.75
Seymour	2,149,433.91	429,163.60	12.85	952,262.10	2.7895	74,106	5.79	29.00
Shelbyville	1,782,189.02	436,186.40	11.29	718,924.62	2.4376	63,678	6.85	27.99
Somerset Water	29,243.28	6,081.60	12.85	12,734.35	2.7146	991	6.14	29.51
Southern Indiana	8,381,370.01	2,039,855.90	11.29	3,696,537.93	2.2966	327,417	6.23	25.60
Summitville	126,205.64	25,060.30	12.85	55,036.55	2.8399	4,283	5.85	29.47
Wabash	1,128,635.46	277,799.70	15.37	711,046.94	1.5032	46,262	6.00	24.40
Wabash Valley	7,467,147.40	1,688,087.90	11.29	3,248,528.15	2.4991	287,735	5.87	25.95
Warsaw	942,930.91	258,843.80	10.10	403,000.10	2.0859	39,901	6.49	23.63
West Lafayette	2,380,381.19	867,956.90	10.10	1,098,001.30	1.4775	108,713	7.98	21.90
Winchester	525,672.71	123,089.10	11.45	239,751.55	2.3229	20,939	5.88	25.10
	$ 82,077,481.18	20,035,214.40		$ 26,089,699.16	$ 2.7945	2,996,970	6.69	
Check	$ 82,077,481.18	20,035,214.40				2,996,970		
Difference	$ -	-				-		

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize commercial revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Totals
Crawfordsville													
Monthly Change in Customers		(1)	-	2	5	1	(1)	(2)	5	(4)	(3)	(2)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(1)	-	6	20	5	(6)	(14)	40	(36)	(30)	(22)	(38)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ (11.29)	$ -	$ 67.74	$ 225.80	$ 56.45	$ (67.74)	$ (158.06)	$ 451.60	$ (406.44)	$ (338.70)	$ (248.38)	$ (429.02)
Calculated Avg CCF Usage per Month	28.76	28.76	28.76	28.76	28.76	28.76	28.76	28.76	28.76	28.76	28.76	28.76	
Volumetric Usage per Month	-	(28.8)	-	172.6	575.2	143.8	(172.6)	(402.6)	1,150.4	(1,035.4)	(862.8)	(632.7)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ (69.18)	$ -	$ 415.06	$ 1,383.53	$ 345.88	$ (415.06)	$ (968.47)	$ 2,767.06	$ (2,490.35)	$ (2,075.29)	$ (1,521.88)	$ (2,628.70)
Total Rev Added Customer Change	$ -	$ (80.47)	$ -	$ 482.80	$ 1,609.33	$ 402.33	$ (482.80)	$ (1,126.53)	$ 3,218.66	$ (2,896.79)	$ (2,413.99)	$ (1,770.26)	$ (3,057.72)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Johnson County													
Monthly Change in Customers		5	3	5	16	8	7	(4)	(4)	(4)	(22)	(4)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	5	6	15	64	40	42	(28)	(32)	(36)	(220)	(44)	(188)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ 56.45	$ 67.74	$ 169.35	$ 722.56	$ 451.60	$ 474.18	$ (316.12)	$ (361.28)	$ (406.44)	$ (2,483.80)	$ (496.76)	$ (2,122.52)
Calculated Avg CCF Usage per Month	52.74	52.74	52.74	52.74	52.74	52.74	52.74	52.74	52.74	52.74	52.74	52.74	
Volumetric Usage per Month	-	263.7	316.4	791.1	3,375.4	2,109.6	2,215.1	(1,476.7)	(1,687.7)	(1,898.6)	(11,602.8)	(2,320.6)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ 634.28	$ 761.13	$ 1,902.83	$ 8,118.75	$ 5,074.22	$ 5,327.93	$ (3,551.95)	$ (4,059.38)	$ (4,566.80)	$ (27,908.21)	$ (5,581.64)	$ (23,848.84)
Total Rev Added Customer Change	$ -	$ 690.73	$ 828.87	$ 2,072.18	$ 8,841.31	$ 5,525.82	$ 5,802.11	$ (3,868.07)	$ (4,420.66)	$ (4,973.24)	$ (30,392.01)	$ (6,078.40)	$ (25,971.36)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize commercial revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Kokomo													
Monthly Change in Customers	-	(3)	3	(2)	(1)	26	4	25	7	(1)	(52)	(25)	
# Months to Add/Delete Customers		1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(3)	6	(6)	(4)	130	24	175	56	(9)	(520)	(275)	(426)
Service Charge per Month	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	
Amount of Service Charge	$ -	$ (38.55)	$ 77.10	$ (77.10)	$ (51.40)	$ 1,670.50	$ 308.40	$ 2,248.75	$ 719.60	$ (115.65)	$ (6,682.00)	$ (3,533.75)	$ (5,474.10)
Calculated Avg CCF Usage per Month	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	
Volumetric Usage per Month	-	(99.6)	199.2	(199.2)	(132.8)	4,316.0	796.8	5,810.0	1,859.2	(298.8)	(17,264.0)	(9,130.0)	
Volumetric Rate per CCF	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	
$ Total for Volumetric Usage	$ -	$ (272.75)	$ 545.51	$ (545.51)	$ (363.67)	$ 11,819.37	$ 2,182.04	$ 15,910.69	$ 5,091.42	$ (818.26)	$ (47,277.46)	$ (25,002.51)	$ (38,731.15)
Total Rev Added Customer Change	$ -	$ (311.30)	$ 622.61	$ (622.61)	$ (415.07)	$ 13,489.87	$ 2,490.44	$ 18,159.44	$ 5,811.02	$ (933.91)	$ (53,959.46)	$ (28,536.26)	$ (44,205.25)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Moorsaville													
Monthly Change in Customers		1	1	-	3	5	3	(3)	(1)	1	(6)	1	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	1	2	-	12	25	18	(21)	(8)	9	(60)	11	(11)
Service Charge per Month	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	$ 13.94	
Amount of Service Charge	$ -	$ 13.94	$ 27.88	$ -	$ 167.28	$ 348.50	$ 250.92	$ (292.74)	$ (111.52)	$ 125.46	$ (836.40)	$ 153.34	$ (153.34)
Calculated Avg CCF Usage per Month	23.23	23.23	23.23	23.23	23.23	23.23	23.23	23.23	23.23	23.23	23.23	23.23	
Volumetric Usage per Month	-	23.2	46.5	-	278.8	580.8	418.1	(487.8)	(185.8)	209.1	(1,393.8)	255.5	
Volumetric Rate per CCF	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	$ 2.2853	
$ Total for Volumetric Usage	$ -	$ 53.09	$ 106.18	$ -	$ 637.05	$ 1,327.19	$ 955.58	$ (1,114.84)	$ (424.70)	$ 477.79	$ (3,185.25)	$ 583.96	$ (583.96)
Total Rev Added Customer Change	$ -	$ 67.03	$ 134.06	$ -	$ 804.33	$ 1,675.69	$ 1,206.50	$ (1,407.58)	$ (536.22)	$ 603.25	$ (4,021.65)	$ 737.30	$ (737.30)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize commercial revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Muncie Water													
Monthly Change in Customers	-	(2)	(13)	(3)	(7)	(8)	6	14	6	4	(8)	(24)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(2)	(26)	(9)	(28)	(40)	36	98	48	36	(80)	(264)	(231)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ (22.58)	$ (293.54)	$ (101.61)	$ (316.12)	$ (451.60)	$ 406.44	$ 1,106.42	$ 541.92	$ 406.44	$ (903.20)	$ (2,980.56)	$ (2,607.99)
Calculated Avg CCF Usage per Month	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	
Volumetric Usage per Month	-	(57.4)	(745.9)	(258.2)	(803.3)	(1,147.6)	1,032.8	2,811.6	1,377.1	1,032.8	(2,295.2)	(7,574.2)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ (138.02)	$ (1,794.21)	$ (621.07)	$ (1,932.23)	$ (2,760.32)	$ 2,484.29	$ 6,762.79	$ 3,312.39	$ 2,484.29	$ (5,520.64)	$ (18,218.13)	$ (15,940.86)
Total Rev Added Customer Change	$ -	$ (160.60)	$ (2,087.75)	$ (722.68)	$ (2,248.35)	$ (3,211.92)	$ 2,890.73	$ 7,869.21	$ 3,854.31	$ 2,890.73	$ (6,423.84)	$ (21,198.69)	$ (18,548.85)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Newburgh													
Monthly Change in Customers	-	2	1	-	3	9	3	4	-	(4)	(8)	(4)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	2	2	-	12	45	18	28	-	(36)	(80)	(44)	(53)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ 22.58	$ 22.58	$ -	$ 135.48	$ 508.05	$ 203.22	$ 316.12	$ -	$ (406.44)	$ (903.20)	$ (496.76)	$ (598.37)
Calculated Avg CCF Usage per Month	21.82	21.82	21.82	21.82	21.82	21.82	21.82	21.82	21.82	21.82	21.82	21.82	
Volumetric Usage per Month	-	43.6	43.6	-	261.8	981.9	392.8	611.0	-	(785.5)	(1,745.6)	(960.1)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ 104.97	$ 104.97	$ -	$ 629.80	$ 2,361.76	$ 944.71	$ 1,469.54	$ -	$ (1,889.41)	$ (4,198.69)	$ (2,309.28)	$ (2,781.63)
Total Rev Added Customer Change	$ -	$ 127.55	$ 127.55	$ -	$ 765.28	$ 2,869.81	$ 1,147.93	$ 1,785.66	$ -	$ (2,295.85)	$ (5,101.89)	$ (2,806.04)	$ (3,380.00)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize commercial revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Noblesville													
Monthly Change in Customers	-	3	(3)	(1)	22	3	(13)	(2)	(1)	(2)	(6)	(7)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	3	(6)	(3)	88	15	(78)	(14)	(8)	(18)	(60)	(77)	(158)
Service Charge per Month	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	
Amount of Service Charge	$ -	$ 38.55	$ (77.10)	$ (38.55)	$ 1,130.80	$ 192.75	$ (1,002.30)	$ (179.90)	$ (102.80)	$ (231.30)	$ (771.00)	$ (989.45)	$ (2,030.30)
Calculated Avg CCF Usage per Month	39.34	39.34	39.34	39.34	39.34	39.34	39.34	39.34	39.34	39.34	39.34	39.34	
Volumetric Usage per Month	-	118.0	(236.0)	(118.0)	3,461.9	590.1	(3,068.5)	(550.8)	(314.7)	(708.1)	(2,360.4)	(3,029.2)	
Volumetric Rate per CCF	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	
$ Total for Volumetric Usage	$ -	$ 323.20	$ (646.40)	$ (323.20)	$ 9,480.47	$ 1,615.99	$ (8,403.14)	$ (1,508.26)	$ (861.86)	$ (1,939.19)	$ (6,463.96)	$ (8,295.41)	$ (17,021.75)
Total Rev Added Customer Change	$ -	$ 361.75	$ (723.50)	$ (361.75)	$ 10,611.27	$ 1,808.74	$ (9,405.44)	$ (1,688.16)	$ (964.66)	$ (2,170.49)	$ (7,234.96)	$ (9,284.86)	$ (19,052.05)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Northwest Indiana													
Monthly Change in Customers	-	(1)	(15)	(8)	29	(14)	7	(73)	(4)	(18)	(36)	(23)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(1)	(30)	(24)	116	(70)	42	(511)	(32)	(162)	(360)	(253)	(1,285)
Service Charge per Month	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Amount of Service Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Calculated Avg CCF Usage per Month	52.42	52.42	52.42	52.42	52.42	52.42	52.42	52.42	52.42	52.42	52.42	52.42	
Volumetric Usage per Month	-	(52.4)	(1,572.6)	(1,258.1)	6,080.7	(3,669.4)	2,201.6	(26,786.6)	(1,677.4)	(8,492.0)	(18,871.2)	(13,262.3)	
Volumetric Rate per CCF	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	$ 1.9383	
$ Total for Volumetric Usage	$ -	$ (101.61)	$ (3,048.17)	$ (2,438.54)	$ 11,786.26	$ (7,112.40)	$ 4,267.44	$ (51,920.51)	$ (3,251.38)	$ (16,460.12)	$ (36,578.05)	$ (25,706.24)	$ (130,563.31)
Total Rev Added Customer Change	$ -	$ (101.61)	$ (3,048.17)	$ (2,438.54)	$ 11,786.26	$ (7,112.40)	$ 4,267.44	$ (51,920.51)	$ (3,251.38)	$ (16,460.12)	$ (36,578.05)	$ (25,706.24)	$ (130,563.31)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize commercial revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Richmond													
Monthly Change in Customers	-	(7)	(9)	-	21	(4)	2	(4)	5	-	(10)	(32)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(7)	(18)	-	84	(20)	12	(28)	40	-	(100)	(352)	(389)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ (79.03)	$ (203.22)	$ -	$ 948.36	$ (225.80)	$ 135.48	$ (316.12)	$ 451.60	$ -	$ (1,129.00)	$ (3,974.08)	$ (4,391.81)
Calculated Avg CCF Usage per Month	24.56	24.56	24.56	24.56	24.56	24.56	24.56	24.56	24.56	24.56	24.56	24.56	
Volumetric Usage per Month	-	(171.9)	(442.1)	-	2,063.0	(491.2)	294.7	(687.7)	982.4	-	(2,456.0)	(8,645.1)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ (413.52)	$ (1,063.34)	$ -	$ 4,962.23	$ (1,181.48)	$ 708.89	$ (1,654.08)	$ 2,362.97	$ -	$ (5,907.42)	$ (20,794.11)	$ (22,979.85)
Total Rev Added Customer Change	$ -	$ (492.55)	$ (1,266.56)	$ -	$ 5,910.59	$ (1,407.28)	$ 844.37	$ (1,970.20)	$ 2,814.57	$ -	$ (7,036.42)	$ (24,768.19)	$ (27,371.66)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Seymour													
Monthly Change in Customers	-	1	1	4	3	(4)	(2)	(7)	3	(1)	(1)	(5)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	1	2	12	12	(20)	(12)	(49)	24	(9)	(10)	(55)	(104)
Service Charge per Month	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	
Amount of Service Charge	$ -	$ 12.85	$ 25.70	$ 154.20	$ 154.20	$ (257.00)	$ (154.20)	$ (629.65)	$ 308.40	$ (115.65)	$ (128.50)	$ (706.75)	$ (1,336.40)
Calculated Avg CCF Usage per Month	26.34	26.34	26.34	26.34	26.34	26.34	26.34	26.34	26.34	26.34	26.34	26.34	
Volumetric Usage per Month	-	26.3	52.7	316.1	316.1	(526.8)	(316.1)	(1,290.7)	632.2	(237.1)	(263.4)	(1,448.7)	
Volumetric Rate per CCF	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	
$ Total for Volumetric Usage	$ -	$ 72.13	$ 144.26	$ 865.59	$ 865.59	$ (1,442.64)	$ (865.59)	$ (3,534.47)	$ 1,731.17	$ (649.19)	$ (721.32)	$ (3,967.26)	$ (7,501.74)
Total Rev Added Customer Change	$ -	$ 84.98	$ 169.96	$ 1,019.79	$ 1,019.79	$ (1,699.64)	$ (1,019.79)	$ (4,164.12)	$ 2,039.57	$ (764.84)	$ (849.82)	$ (4,674.01)	$ (8,838.14)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize commercial revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Shelbyville													
Monthly Change in Customers	-	(5)	(4)	3	(1)	4	(6)	1	-	-	(3)	(4)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(5)	(8)	9	(4)	20	(36)	7	-	-	(30)	(44)	(91)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ (56.45)	$ (90.32)	$ 101.61	$ (45.16)	$ 225.80	$ (406.44)	$ 79.03	$ -	$ -	$ (338.70)	$ (496.76)	$ (1,027.39)
Calculated Avg CCF Usage per Month	27.66	27.66	27.66	27.66	27.66	27.66	27.66	27.66	27.66	27.66	27.66	27.66	
Volumetric Usage per Month	-	(138.3)	(221.3)	248.9	(110.6)	553.2	(995.8)	193.6	-	-	(829.8)	(1,217.0)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ (332.65)	$ (532.24)	$ 598.78	$ (266.12)	$ 1,330.61	$ (2,395.10)	$ 465.71	$ -	$ -	$ (1,995.92)	$ (2,927.35)	$ (6,054.28)
Total Rev Added Customer Change	$ -	$ (389.10)	$ (622.56)	$ 700.39	$ (311.28)	$ 1,556.41	$ (2,801.54)	$ 544.74	$ -	$ -	$ (2,334.62)	$ (3,424.11)	$ (7,081.67)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Somerset Water													
Monthly Change in Customers	-	-	-	-	-	-	-	-	-	-	-	1	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	-	-	-	-	-	-	-	-	-	-	11	11
Service Charge per Month	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	
Amount of Service Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 141.35	$ 141.35
Calculated Avg CCF Usage per Month	7.24	7.24	7.24	7.24	7.24	7.24	7.24	7.24	7.24	7.24	7.24	7.24	
Volumetric Usage per Month	-	-	-	-	-	-	-	-	-	-	-	79.6	
Volumetric Rate per CCF	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	
$ Total for Volumetric Usage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 218.09	$ 218.09
Total Rev Added Customer Change	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 359.44	$ 359.44

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize commercial revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Southern Indiana													
Monthly Change in Customers	-	(7)	(9)	(6)	10	10	(9)	(1)	-	7	2	(13)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(7)	(18)	(18)	40	50	(54)	(7)	-	63	20	(143)	(74)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ (79.03)	$ (203.22)	$ (203.22)	$ 451.60	$ 564.50	$ (609.66)	$ (79.03)	$ -	$ 711.27	$ 225.80	$ (1,614.47)	$ (835.46)
Calculated Avg CCF Usage per Month	39.19	39.19	39.19	39.19	39.19	39.19	39.19	39.19	39.19	39.19	39.19	39.19	
Volumetric Usage per Month	-	(274.3)	(705.4)	(705.4)	1,567.6	1,959.5	(2,116.3)	(274.3)	-	2,469.0	783.8	(5,604.2)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ (659.85)	$ (1,696.75)	$ (1,696.75)	$ 3,770.55	$ 4,713.19	$ (5,090.24)	$ (659.85)	$ -	$ 5,938.61	$ 1,885.27	$ (13,479.71)	$ (6,975.51)
Total Rev Added Customer Change	$ -	$ (738.88)	$ (1,899.97)	$ (1,899.97)	$ 4,222.15	$ 5,277.69	$ (5,699.90)	$ (738.88)	$ -	$ 6,649.88	$ 2,111.07	$ (15,094.18)	$ (7,810.97)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Summitville													
Monthly Change in Customers		-	-	1	-	-	-	1	-	(1)	(1)	1	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	-	-	3	-	-	-	7	-	(9)	(10)	11	2
Service Charge per Month	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	$ 12.85	
Amount of Service Charge	$ -	$ -	$ -	$ 38.55	$ -	$ -	$ -	$ 89.95	$ -	$ (115.65)	$ (128.50)	$ 141.35	$ 25.70
Calculated Avg CCF Usage per Month	10.84	10.84	10.84	10.84	10.84	10.84	10.84	10.84	10.84	10.84	10.84	10.84	
Volumetric Usage per Month	-	-	-	32.5	-	-	-	75.9	-	(97.6)	(108.4)	119.2	
Volumetric Rate per CCF	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	$ 2.7385	
$ Total for Volumetric Usage	$ -	$ -	$ -	$ 89.06	$ -	$ -	$ -	$ 207.80	$ -	$ (267.17)	$ (296.85)	$ 326.54	$ 59.37
Total Rev Added Customer Change	$ -	$ -	$ -	$ 127.61	$ -	$ -	$ -	$ 297.75	$ -	$ (382.82)	$ (425.35)	$ 467.89	$ 85.07

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize commercial revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Wabash													
Monthly Change in Customers	-	(6)	(1)	13	19	1	15	3	(12)	(2)	(31)	(19)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(6)	(2)	39	76	5	90	21	(96)	(18)	(310)	(209)	(410)
Service Charge per Month	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	$ 15.37	
Amount of Service Charge	$ -	$ (92.22)	$ (30.74)	$ 599.43	$ 1,168.12	$ 76.85	$ 1,383.30	$ 322.77	$ (1,475.52)	$ (276.66)	$ (4,764.70)	$ (3,212.33)	$ (6,301.70)
Calculated Avg CCF Usage per Month	20.69	20.69	20.69	20.69	20.69	20.69	20.69	20.69	20.69	20.69	20.69	20.69	
Volumetric Usage per Month	-	(124.1)	(41.4)	806.9	1,572.4	103.5	1,862.1	434.5	(1,986.2)	(372.4)	(6,413.9)	(4,324.2)	
Volumetric Rate per CCF	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	$ 1.3736	
$ Total for Volumetric Usage	$ -	$ (170.52)	$ (56.84)	$ 1,108.37	$ 2,159.90	$ 142.10	$ 2,557.78	$ 596.82	$ (2,728.30)	$ (511.56)	$ (8,810.13)	$ (5,939.73)	$ (11,652.11)
Total Rev Added Customer Change	$ -	$ (262.74)	$ (87.58)	$ 1,707.80	$ 3,328.02	$ 218.95	$ 3,941.08	$ 919.59	$ (4,203.82)	$ (788.22)	$ (13,574.83)	$ (9,152.06)	$ (17,953.81)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Wabash Valley													
Monthly Change in Customers	-	(2)	(6)	1	40	18	21	1	4	(2)	(41)	(25)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(2)	(12)	3	160	90	126	7	32	(18)	(410)	(275)	(299)
Service Charge per Month	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	$ 11.29	
Amount of Service Charge	$ -	$ (22.58)	$ (135.48)	$ 33.87	$ 1,806.40	$ 1,016.10	$ 1,422.54	$ 79.03	$ 361.28	$ (203.22)	$ (4,628.90)	$ (3,104.75)	$ (3,375.71)
Calculated Avg CCF Usage per Month	28.53	28.53	28.53	28.53	28.53	28.53	28.53	28.53	28.53	28.53	28.53	28.53	
Volumetric Usage per Month	-	(57.1)	(342.4)	85.6	4,564.8	2,567.7	3,594.8	199.7	913.0	(513.5)	(11,697.3)	(7,845.8)	
Volumetric Rate per CCF	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	$ 2.4053	
$ Total for Volumetric Usage	$ -	$ (137.25)	$ (823.48)	$ 205.87	$ 10,979.71	$ 6,176.09	$ 8,646.52	$ 480.36	$ 2,195.94	$ (1,235.22)	$ (28,135.52)	$ (18,871.38)	$ (20,518.34)
Total Rev Added Customer Change	$ -	$ (159.83)	$ (958.96)	$ 239.74	$ 12,786.11	$ 7,192.19	$ 10,069.06	$ 559.39	$ 2,557.22	$ (1,438.44)	$ (32,764.42)	$ (21,976.13)	$ (23,894.05)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize commercial revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Warsaw													
Monthly Change in Customers	-	4	(1)	7	8	11	11	15	(10)	(8)	(27)	(8)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	4	(2)	21	32	55	66	105	(80)	(72)	(270)	(88)	(229)
Service Charge per Month	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	
Amount of Service Charge	$ -	$ 40.40	$ (20.20)	$ 212.10	$ 323.20	$ 555.50	$ 666.60	$ 1,060.50	$ (808.00)	$ (727.20)	$ (2,727.00)	$ (888.80)	$ (2,312.90)
Calculated Avg CCF Usage per Month	35.35	35.35	35.35	35.35	35.35	35.35	35.35	35.35	35.35	35.35	35.35	35.35	
Volumetric Usage per Month	-	141.4	(70.7)	742.4	1,131.2	1,944.3	2,333.1	3,711.8	(2,828.0)	(2,545.2)	(9,544.5)	(3,110.8)	
Volumetric Rate per CCF	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	$ 2.0389	
$ Total for Volumetric Usage	$ -	$ 288.30	$ (144.15)	$ 1,513.58	$ 2,306.40	$ 3,964.13	$ 4,756.96	$ 7,567.89	$ (5,766.01)	$ (5,189.41)	$ (19,460.28)	$ (6,342.61)	$ (16,505.20)
Total Rev Added Customer Change	$ -	$ 328.70	$ (164.35)	$ 1,725.68	$ 2,629.60	$ 4,519.63	$ 5,423.56	$ 8,628.39	$ (6,574.01)	$ (5,916.61)	$ (22,187.28)	$ (7,231.41)	$ (18,818.10)

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
West Lafayette													
Monthly Change in Customers	-	2	1	-	10	11	(2)	4	(2)	(3)	(8)	(6)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	2	2	-	40	55	(12)	28	(16)	(27)	(80)	(66)	(74)
Service Charge per Month	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	$ 10.10	
Amount of Service Charge	$ -	$ 20.20	$ 20.20	$ -	$ 404.00	$ 555.50	$ (121.20)	$ 282.80	$ (161.60)	$ (272.70)	$ (808.00)	$ (666.60)	$ (747.40)
Calculated Avg CCF Usage per Month	54.08	54.08	54.08	54.08	54.08	54.08	54.08	54.08	54.08	54.08	54.08	54.08	
Volumetric Usage per Month	-	108.2	108.2	-	2,163.2	2,974.4	(649.0)	1,514.2	(865.3)	(1,460.2)	(4,326.4)	(3,569.3)	
Volumetric Rate per CCF	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	$ 1.4130	
$ Total for Volumetric Usage	$ -	$ 152.83	$ 152.83	$ -	$ 3,056.60	$ 4,202.83	$ (916.98)	$ 2,139.62	$ (1,222.64)	$ (2,063.21)	$ (6,113.20)	$ (5,043.39)	$ (5,654.71)
Total Rev Added Customer Change	$ -	$ 173.03	$ 173.03	$ -	$ 3,460.60	$ 4,758.33	$ (1,038.18)	$ 2,422.42	$ (1,384.24)	$ (2,335.91)	$ (6,921.20)	$ (5,709.99)	$ (6,402.11)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Revenue Adjustment

To normalize commercial revenues for the test year ending November 2008.

	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
Winchester													
Monthly Change in Customers	-	(1)	-	2	-	-	(5)	(1)	(4)	(2)	(1)	(1)	
# Months to Add/Delete Customers	-	1	2	3	4	5	6	7	8	9	10	11	
Total Service Charges Added/Deleted	-	(1)	-	6	-	-	(30)	(7)	(32)	(18)	(10)	(11)	(103)
Service Charge per Month	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	$ 11.45	
Amount of Service Charge	$ -	$ (11.45)	$ -	$ 68.70	$ -	$ -	$ (343.50)	$ (80.15)	$ (366.40)	$ (206.10)	$ (114.50)	$ (125.95)	$ (1,179.35)
Calculated Avg CCF Usage per Month	19.34	19.34	19.34	19.34	19.34	19.34	19.34	19.34	19.34	19.34	19.34	19.34	
Volumetric Usage per Month	-	(19.3)	-	116.0	-	-	(580.2)	(135.4)	(618.9)	(348.1)	(193.4)	(212.7)	
Volumetric Rate per CCF	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	$ 2.2791	
$ Total for Volumetric Usage	$ -	$ (44.08)	$ -	$ 264.47	$ -	$ -	$ (1,322.33)	$ (308.54)	$ (1,410.49)	$ (793.40)	$ (440.78)	$ (484.86)	$ (4,540.01)
Total Rev Added Customer Change	$ -	$ (55.53)	$ -	$ 333.17	$ -	$ -	$ (1,665.83)	$ (388.69)	$ (1,776.89)	$ (999.50)	$ (555.28)	$ (610.81)	$ (5,719.36)
Revenue Change - All Districts													$ (368,961.22)

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Commercial Revenue Exhibit

	Sales In Dollars	Sales In Cubic Feet (CCF)	Monthly Service Charge Per Customer	Annual Service Charges	Average Cost Per CCF	Annual Customers Dec 07-Nov 08	Average CCF per Customer	Average Monthly Bill
Crawfordsville	$ 831,379.64	302,358.70	$ 11.29	$ 118,703.06	$ 2.3571	10,514	28.76	$ 79.07
Johnson County	3,151,523.46	1,311,820.00	11.29	280,804.88	2.1883	24,872	52.74	126.71
Kokomo	2,738,696.14	882,684.90	12.85	341,630.10	2.7157	26,586	33.20	103.01
Mooresville	341,157.05	101,989.00	13.94	61,210.54	2.7449	4,391	23.23	77.69
Muncie	2,881,372.05	1,023,338.00	11.29	402,680.43	2.4222	35,667	28.69	80.79
Newburgh	281,188.96	89,654.80	11.29	46,390.61	2.6189	4,109	21.82	68.43
Noblesville	1,359,596.85	432,987.80	12.85	141,427.10	2.8134	11,006	39.34	123.53
Northwest Indiana	8,166,203.62	3,333,058.70	-	-	2.4501	63,589	52.42	128.42
Richmond	2,001,409.62	692,643.60	11.29	318,434.45	2.4298	28,205	24.56	70.96
Seymour	900,541.15	260,359.90	12.85	127,009.40	2.9710	9,884	26.34	91.11
Shelbyville	967,645.75	351,345.80	11.29	143,416.87	2.3459	12,703	27.66	76.17
Somerset Water	4,702.82	963.20	12.85	1,709.05	3.1081	133	7.24	35.36
Southern Indiana	4,122,228.67	1,632,106.80	11.29	470,138.18	2.2377	41,642	39.19	98.99
Summitville	15,095.13	3,749.10	12.85	4,446.10	2.8404	346	10.84	43.63
Wabash	316,428.99	134,345.10	15.37	99,797.41	1.6125	6,493	20.69	48.73
Wabash Valley	2,807,062.90	943,576.50	11.29	373,371.59	2.5792	33,071	28.53	84.88
Warsaw	793,138.85	392,241.60	10.10	112,079.70	1.7363	11,097	35.35	71.47
West Lafayette	1,300,924.91	738,661.50	10.10	137,945.80	1.5744	13,658	54.08	95.25
Winchester	158,239.67	51,647.10	11.45	30,582.95	2.4717	2,671	19.34	59.24
	$ 33,138,536.23	12,679,532.10		$ 3,211,778.22	$ 2.3602	340,637	37.22	
Check	$ 33,138,536.23	12,679,532.10				340,637		
Difference	$ -	-				-		

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Residential Revenue Growth Adjustment

To adjust residential revenues for additional customers receiving service as of June 2009.

	Customer Count Jun 2009	Customer Count Nov 2008	Divisional Increase (Decrease)	Test Year Average Bill by District	Times 12 Months	Forecasted Annual Revenue
Crawfordsville	4,850	4,820	30	$ 26.68	12	$ 9,604.80
Johnson County	23,861	23,698	163	29.48	12	57,662.88
Kokomo	18,547	18,417	130	29.46	12	45,957.60
Mooresville	3,296	3,278	18	28.44	12	6,143.04
Muncie	23,654	23,668	(14)	25.90	12	(4,351.20)
Newburgh	7,543	6,944	599	31.70	12	227,859.60
Noblesville	11,828	11,410	418	35.79	12	179,522.64
Northwest Indiana	62,722	62,701	21	27.21	12	6,856.92
Richmond	12,809	12,811	(2)	25.75	12	(618.00)
Seymour	6,214	6,130	84	29.00	12	29,232.00
Shelbyville	5,334	5,302	32	27.99	12	10,748.16
Somerset Water	81	83	(2)	29.51	12	(708.24)
Southern Indiana	27,632	27,251	381	25.60	12	117,043.20
Summitville	342	348	(6)	29.47	12	(2,121.84)
Wabash	3,845	3,821	24	24.40	12	7,027.20
Wabash Valley	23,942	23,710	232	25.95	12	72,244.80
Warsaw	3,375	3,306	69	23.63	12	19,565.64
West Lafayette	9,618	9,024	594	21.90	12	156,103.20
Winchester	1,747	1,729	18	25.10	12	5,421.60
Totals	251,240	248,451	2,789			$ 943,194.00

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Commercial Revenue Growth Adjustment

To adjust commercial revenues for additional customers receiving service as of June 2009.

	Customer Count Jun 2009	Customer Count Nov 2008	District Increase (Decrease)	Test Year Average Bill by District	Times 12 Months	Forecasted Annual Revenue
Crawfordsville	881	873	8	$ 79.07	12	$ 7,590.72
Johnson County	2,100	2,057	43	$ 126.71	12	$ 65,382.36
Kokomo	2,234	2,180	54	$ 103.01	12	$ 66,750.48
Mooresville	368	365	3	$ 77.69	12	$ 2,796.84
Muncie	2,938	2,953	(15)	$ 80.79	12	$ (14,542.20)
Newburgh	349	338	11	$ 68.43	12	$ 9,032.76
Noblesville	961	904	57	$ 123.53	12	$ 84,494.52
Northwest Indiana	5,284	5,192	92	$ 128.42	12	$ 141,775.68
Richmond	2,352	2,318	34	$ 70.96	12	$ 28,951.68
Seymour	822	815	7	$ 91.11	12	$ 7,653.24
Shelbyville	1,057	1,051	6	$ 76.17	12	$ 5,484.24
Somerset Water	12	12	-	$ 35.36	12	$ -
Southern Indiana	3,439	3,464	(25)	$ 98.99	12	$ (29,697.00)
Summitville	29	29	-	$ 43.63	12	$ -
Wabash	538	537	1	$ 48.73	12	$ 584.76
Wabash Valley	2,790	2,731	59	$ 84.88	12	$ 60,095.04
Warsaw	939	918	21	$ 71.47	12	$ 18,010.44
West Lafayette	1,156	1,132	24	$ 95.25	12	$ 27,432.00
Winchester	221	214	7	$ 59.24	12	$ 4,976.16
Totals	28,470	28,083	387			$ 486,771.72

Patrick, Charles "Chuck"

From: Stull, Margaret
Sent: Friday, June 19, 2009 5:30 PM
To: Patrick, Charles "Chuck"
Subject: FW: Portage Billing Issues
Attachments: Portage DSIC & FPS Back Billing Talking Points JUNE 2009 FINAL.doc; Portage DSIC and FPS Back Billing Letter FINAL.doc

Chuck – This relates to a revenue adjustment needed in 43680. During the test year, Portage was not billed correctly and an adjustment needs to be made to increase revenues. This is something that came up during the DSIC technical conference. We can discuss at your convenience.

Margaret

From: Gary.Verdouw@amwater.com [mailto:Gary.Verdouw@amwater.com]
Sent: Wednesday, June 10, 2009 9:41 AM
To: Gassert, Curt; Dana_Lynn@AWW.isd.state.in.us; Schmoll, Aaron; TStewart@lewis-kappes.com; Levay, Daniel; Stull, Margaret; Riceman, Harold; David.Baker@amwater.com; Nicholas.Kile@BTLaw.com
Cc: Johnson, Ja-Deen; Haeny, Kathleen; Keen, Ronald; Sharon.Keeney@amwater.com; Rob.Cheek@amwater.com; Joe.Loughmiller@amwater.com; MaryBeth.Johnson@amwater.com; Donald.Petry@amwater.com; Terry.Atherton@amwater.com; Alan.DeBoy@amwater.com
Subject: Portage Billing Issues

Good morning everyone,

As I mentioned in our meeting yesterday morning, we discovered that Indiana American Water's residential customers in Portage, Indiana had not been billed for the DSIC surcharge since April, 2008 nor the fire protection surcharge since October, 2007. We have corrected this billing issue and are back-billing Portage customers for twelve months of DSIC and fire protection surcharge. The average DSIC surcharge for twelve months is approximately $11; twelve months of fire protection surcharge is $32.88. In order to lessen the burden on the consumer, Indiana American is including the entire DSIC backbilled amount on the next billing, but just two months of fire protection surcharge. The fire protection surcharge will continue to be billed in this manner for a total of six bi-monthly billing cycles, thus spreading out the cost over the next year.

The total amounts that will be back billed are $100,207 for the DSIC surcharge and $270,389 for the fire protection surcharge. Please note that the DSIC amount was not included in the DSIC-4 reconciliation total.

A letter was mailed to those Portage customers affected by the billing error on June 4. I am enclosing a copy of that letter as well as the talking points provided to our call center and field employees so they can discuss any questions that they may receive from Portage customers regarding this.

Please contact me should you have any further questions regarding this.

Thank you!

Regards,

Gary

Gary M. VerDouw
Manager of Rates and Regulation
American Water Company
727 Craig Road
Saint Louis, MO 63141

INDIANA
AMERICAN WATER

June 4, 2009

Customer Service and Employee Talking Points

Portage Distribution System Improvement Charge & Fire Protection Surcharge Back Billing

- Indiana American Water recently discovered a **billing error that affects residential customers in Portage, Ind.,** located in the company's Northwest Indiana Operations district.

- Letters are being/have been sent to Portage residential customers (starting on June 4, 2009) to make them aware of the billing error and what the company is doing to correct the error.

- As a result of an audit of our billing records, we discovered **two charges have been omitted from customers' bi-monthly bills**. To correct this error, Portage residential customer bills will include some additional charges for the amounts not previously included:

  1. **Distribution System Improvement Charge (DSIC)**—this surcharge recovers the cost of qualified system improvements outside of a general rate case and was approved by the Indiana Utility Regulatory Commission (IURC) in April 2008.

     - **The customer's next bi-monthly bill will include the current DSIC surcharge, as well as a one time billing adjustment for the last 12 months.**

     - The Current DSIC surcharge will be shown on the bill as **"Distribution System Improv Charge."**

     - The one-time adjustment will be shown on the bill as **"DSIC Billing Adjustment" and will vary based on the individual customer's usage for the period. The typical residential customer using 6,000 gallons/month would see a DSIC Billing Adjustment of $11.04.**

INDIANA
AMERICAN WATER

2. **Fire Protection Surcharge (FPS)**—This surcharge was approved by the IURC in October 2007 and authorized by the Portage City Council.

   - **The customer's next bi-monthly bill will also include this surcharge, which is $2.37/month ($4.74 billed bi-monthly) for a 5/8-inch meter.**
   - The current FPS will be shown on the bill as a line item entitled **"Pub F/S Sub Srchg Portage BIM."**
   - **The Fire Protection Surcharge adjustment for the past twelve months will also be included on the customer's next six bi-monthly bills in a pro-rated amount of $4.74 per 5/8-inch meter.**
   - The catch-up billing will be shown on the bill as a line item entitled **"Public Fire Surcharge Adjust."**

- **The authority to correct customer bills is authorized by Indiana Code:** 170 IAC 6-1-14 – allows utilities to adjust customer bills for.."all other billing errors, including incorrect tariff applications to the known date of the error, or for a period of one year, whichever is shorter."

Dear Portage Customer:

As a valued Indiana American Water customer, we want to alert you to a recently discovered billing error that affects our Portage residential customers.

Through an audit of our billing records we discovered that two charges have been omitted from your bi-monthly bill. To correct this error, your Indiana American Water bill will include some additional charges for the amounts not previously included.

The first charge is for the Distribution System Improvement Charge (DSIC). This surcharge recovers the cost of qualified system improvements outside of a general rate case, and was approved by the Indiana Utility Regulatory Commission (IURC) in April 2008. Your next bi-monthly bill will include the current DSIC surcharge as well as a one-time billing adjustment for the last 12 months. The current DSIC surcharge will be shown on your bill as "Distribution System Improv Charge" and the one-time adjustment will be shown on your next bill as "DSIC Billing Adjustment". The DSIC Billing Adjustment will vary based on the individual customer's usage for the period; however, a typical residential customer using 6,000 gallons a month would see a DSIC billing adjustment of $11.04.

The second charge is for a Public Fire Protection Surcharge approved by the IURC in October 2007 and authorized by the Portage City Council. . This surcharge, which is $2.37 a month ($4.74 billed bi-monthly) for a 5/8" meter, will be included on your next bill and will be shown as a line item entitled "Pub F/S Sub Srchg Portage BIM". The fire protection surcharge adjustment for the past twelve months will be included on your next six bi-monthly bills in a pro-rated amount of $4.74 per 5/8" meter. This will be shown as a line item entitled "Public Fire Surcharge Adjust" on your next six bi-monthly bills.

We apologize for any inconvenience this may cause you. Please contact our customer service center at 800-492-8373 if you have questions regarding this matter.

Sincerely,

Terry Atherton
Northwest Indiana Operations Director

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Non-Suffcient Funds Charge

To adjust non-sufficient funds charge for the proposed increased rate.

	Test Year Charges @ $9.50	Test Year Charges @ $8.00	Test Year Total Dollars	Number Customers
Crawfordsville	$ 494.00	$ -	$ 494.00	52
Johnson County	2,639.50	-	2,639.50	278
Kokomo	2,685.50	-	2,685.50	283
Mooresville	-	224.00	224.00	28
Muncie	2,068.00		2,068.00	218
Newburgh	788.50		788.50	83
Noblesville	1,938.00		1,938.00	204
Northwest	8,853.50	1,488.00	10,341.50	1,118
Richmond	1,510.50		1,510.50	159
Seymour	750.50		750.50	79
Shelbyville	627.00		627.00	66
Somerset	9.50		9.50	1
Southern Indiana	4,112.00		4,112.00	433
Summitville	57.00		57.00	6
Wabash	446.50		446.50	47
Wabash Valley	3,158.01	8.00	3,166.01	333
Warsaw	19.00	120.00	139.00	17
West Lafayette	18.00	321.00	339.00	42
Winchester	19.00	136.00	155.00	19
			$ 32,491.01	

Test Year Non-Sufficient Funds Customers		3,466
New Tariff Rate	$	19.00

Test Year Non-Sufficient Fund Charges at New Rate	$	65,854
Less: Test Year Non-Sufficient Funds Charges		32,491
Adjustment Increase (Decrease)		$ 33,363

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

DSIC Adjustment

To adjust DSIC revenue calculation after *pro forma* adjustments.

Account Number	Account Description	$ Test Year	*Pro Forma* Adjustments	Total Revenues
402210	Commercial Sales Billed	$ 32,570,296	$ (368,961) 486,772	$ 32,688,107
401310	Industrial Sales Billed	10,039,805		10,039,805
401710	Miscellaneous Sales Billed	78,779		78,779
401701	Miscellaneous Sales ORCOM Errors	2		2
401450	Private Fire Billed	4,391,478		4,391,478
401510	Public Authority Billed	6,178,782		6,178,782
101410	Public Fire Billed	9,869,204	270,389	10,139,593
401411	Public Fire Billed Surcharge	(906)		(906)
401110	Residential Sales Billed	81,144,451	(349,314) 943,194	81,738,331
401630	Sales for Resale AW22	34,062		34,062
401610	SFR Billed	8,023,513		8,023,513
		$ 152,329,465	$ 982,080	$153,311,545
	Times DISC Limitation			5.0%
	Pro Forma DSIC			$ 7,665,577
	Less: Test Year			2,196,085
		Adjustment Increase or (Decrease)		$ 5,469,492

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Purchased Power and Fuel

To adjust *pro forma* purchased power and fuel.

District	Test Year Invoices	Supplier	Proposed Power Increases %	Proposed Power Increases Amount	*Pro forma* Adjusted Power Expense
Corporate	9,494			$ -	$ 9,494
Crawsfordsville	130,048			-	130,048
Johnson County	144,126			-	144,126
Johnson County	436,216			-	436,216
Johnson County	16,389			-	16,389
Kokomo	393,487			-	393,487
Kokomo	812			-	812
Mooresville	51,562			-	51,562
Muncie	182,698	American Electric Power	3.7%	6,760	189,458
Muncie	6,197				6,197
Newaburgh	133,715				133,715
Noblesville	220,750				220,750
Northwest Indiana	1,799,380				1,799,380
Northwest Indiana	26,642				26,642
Richmond	225,928				225,928
Seymour	89,599				89,599
Seymour	39,023				39,023
Shelbyville	5,567				5,567
Shelbyville	187,881				187,881
Somerset	5,771				5,771
Southern Indiana	768,326				768,326
Southern Indiana	549				549
Summiville	3,453	American Electric Power	3.7%	128	3,581
Wabash	35,614				35,614
Wabash	7,317				7,317
Wabash	38,271				38,271
Warsaw	166,091				166,091
Warsaw	34,513				34,513
Wabash Valley	492,656				492,656
Wabash Valley	478				478
West Lafayette	164,995				164,995
West Lafayette	32,553				32,553
Winchester	19,994	American Electric Power	3.7%	740	20,734
Muncie Wastewater	184	American Electric Power	3.7%	7	191
Muncie Wastewater	95				95
Somerset Wastewater	2,473				2,473
	$ 5,872,847			$ 7,635	

Actual Invoices Adjusted for Indiana Michigan Rate Increases	$	5,880,482
Add: Test Year Accruals	$	144,908
Pro forma Purchased Power and Fuel	$	6,025,390
Less: Test Year Expense		6,017,756
Adjustment Increase (Decrease)		$ 7,634

No. OUCC 20-289

DATA INFORMATION REQUEST
Indiana American Water Company
Cause No. 43680

Date Requested: 10/06/09

Information Requested:

Please provide a copy of the voucher and all supporting documentation for the following transaction. Please include an explanation of why this is considered non-utility rent expense.

District Name	Object	Account Description	Line #	Documen t #	GL Date	Amount	Explanation
IN-Wabash Valley	717520	Non-Util Rent Exp-Out	P36	41799005	11/01/08	2,400.00	Vigo County Redevelopment Com-

Requested By: Daniel M. Le Vay, OUCC -- 317-233-3236 – dlevay@oucc.in.gov and infomgt@oucc.in.gov

Information Provided:

Please see attached document labeled OUCC 20-289-R1. In November 2000, the Company contracted a twenty year antenna lease agreement with NEXTEL Partners to be constructed on a water tank located on Lot 30B of the Vigo County Industrial Park. The Company agreed to pay the Vigo County Redevelopment Commission $200 per month for allowing antenna facility use on the water tank. The payment is made annually in November of each year.

This expense is being recorded below the line in error, as the revenue for this antenna lease is being recorded above the line. As such, the Company's revenue requirement should be increased by $2,400 to reflect the expense.

Prepared By: Lori O'Malley / Peter Thakadiyil

American Water

131 Woodcrest Rd, Cherry Hill, NJ 08054

Annual Lease and Contract Information (Recurring Vouchers)

Vendor Name (Legal Name & Tax ID required W-9 will be requested)	Vendor REMIT TO Address	Account # (Required as vendor can apply payment)	Reason for Payment	JDE GL Account Number: Business Unit	Object	Subsidiary	Sub Ledger or Task Order	SL or WO Type	Product code	Amount to be paid	Length of Contract Beginning & Ending: Start Date	End Date	Frequency: Monthly, Quarterly, annually	Status: New set up or a change?
Vigo County Redevelopment Commission TAX ID: 35-60000207	201 Cherry Street Terre Haute, IN 47807	50042539 IN AMER WATER	Nextel antenna lease - Vigo County Industrial Park Tank	107005	717520				TJ66	$2,400.00	11/1/2008	11/1/2010	annually	change
DR. JOHN GONZALES S.S. # 108-74-3784	70 ALLENDALE - TERRE HAUTE, IN 47802	(None)	ANNUAL BOOSTER STATION LAND RENT	107001	541000	11			AD67	$600.00	1/1/2005	1/1/2012	Annually	Change
	41299005		110102											

Please indicate the following:

Location:	1070 - Indiana American Water - Wabash Valley District
Submitted By:	Linda Payne Linda Payne
Approved By:	Deron Allen
Submission Date:	11/27/2007
Vendor Name & Phone Number:	Vigo County Redevelopment Commission Phone: 812-462-3367 / Dr. John Gonzalez Work Phone: 812-232-6516

PLEASE NOTE: D MUST REMAIN THE SAME FOR A YEAR, NEW FORMS MUST BE SUBMITTED FOR ALL CHANGES

RWE Group

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Customer Growth Expense Normalization

To adjust various operating expenses due to customer growth during the test year and other revenue adjustments.

		Chemical Costs	Purchased Power	Postage Costs
Test Year Gallons Consumption (in thousands)		36,922,764	36,922,764	
Pro forma Expense		$ 2,271,820	$ 5,870,987	
Cost per gallon		$ 0.0615	$ 0.1590	
Additional Gallons	(A)	101,059	101,059	
		$ 6,218	$ 16,069	

Average postage rate per customer bill		$ 0.316
Times: Additional Mailings	(B)	18,404
		$ 5,816

	(a) Test Year Gallons	(b) Test Year Bills	(c) = (a) / (b) Gallons Per Bill	(d) Additional Bills	(e) = (d) x (c) Additional Gallons
Residential Normalization	14,519,061	2,981,412	4.870	(15,558)	(75,767)
Residential - Customer Growth			4.870	33,468	162,989
Commercial Normalization	9,569,318	341,640	28.010	(4,150)	(116,242)
Commercial - Customer Growth			28.010	4,644	130,078
			(B)	18,404	
			(A)		101,059

TESTIMONY OF RICHARD J. COREY
CAUSE NO. 43680
INDIANA-AMERICAN WATER COMPANY, INC.

Introduction

Q: Please state your name and business address.

A: My name is Richard J. Corey, and my business address is 115 West Washington Street, Suite 1500 South, Indianapolis, Indiana 46204.

Q: By whom are you employed and in what capacity?

A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC" or "the Public") as a Utility Analyst II.

Q: Please describe your credentials.

A: I graduated from Indiana University in May 1978 with a Bachelor of Science degree, majoring in accounting. Upon graduation, I took a position as an accountant for Tousley-Bixler Construction Company for whom I worked until 1984. At that time, I began attending Indiana University School of Law. After graduating from Law School in 1988, I was employed by the public accounting firm of Boyd, Stamper & Leeds and participated in the preparation of compilations, audits, and corporate, individual and not-for-profit tax returns. From 1990 to 1993, I worked for the CPA firm of Myers & Stauffer, which specializes in Medicaid accounting, consulting and rate setting. After a short tenure with the OUCC as a Principal Accountant in 1993, I became Controller, Corporate Secretary, and a member of the Board of Directors of General Acceptance Corporation. I returned to the OUCC in 1998 as an Assistant

Utility Consumer Counselor and represented the interests of the Public before the Indiana Utility Regulatory Commission ("IURC" or "Commission") in a variety of Gas, Water and Telecommunications cases. I was transferred to my current position as a Utility Analyst II with the OUCC in April of 2005.

Since joining the OUCC, I have attended the NARUC Annual Regulatory Studies Program, the NARUC Utility Rate School, and other continuing education programs.

Q: Do you hold any professional licenses?

A: I became licensed as a Certified Public Accountant ("CPA") in 1983. Having left the practice of public accounting in 1993, my CPA License is currently inactive. Additionally, I am a member of the Indiana Bar, in good standing.

Q: Do you accept any of Petitioner's adjustments in this filing?

A: Yes. I accept Petitioner's adjustments for normalized relocation expense, postage expense and property tax expense.

Q: What is the purpose of your testimony?

A: The purpose of my testimony is to make a recommendation with respect to Petitioner's adjustments relating to insurance other than group, customer accounting expense, and rental expense.

Insurance Other Than Group

Q: Do you have any concerns regarding Petitioner's proposed adjustment for insurance other than group?

A: Yes. Though I am accepting Petitioner's adjustments for workers' compensation ($70,345) and personal property insurance expense ($88,180), I disagree with its adjustment for general liability insurance expense.

In its filing, Petitioner's description of its *pro-forma* proposed general liability insurance expense contains a line item in the amount of $77,305 for "retrospective adjustments." No explanation or support was provided that describes what these insurance premiums are for, or why these premiums will benefit future periods and therefore warrant multi-year amortization. The OUCC does not believe that it is appropriate for Petitioner to retroactively recover insurance expense from a prior year. Accordingly, I propose an adjustment to general liability insurance expense of $289,877, which is $77,305 less that Petitioner's proposed adjustment of $367,182. (See OUCC Schedule 6, Adjustment 10.)

Customer Accounting Expenses

Q: How does your adjustment to Customer Accounting Expenses differ from Petitioner's?

A: Petitioner's adjustment to customer accounting expense contains components for postage rates and uncollectible expense. I have accepted Petitioners adjustment for an increase in postal expense of $63,051.

Q: Do you find Petitioner's methodology to determine its charge-off rate to be reasonable?

A: Yes. Petitioner has performed analysis relating to the amount of charge-off incurred by each of the utility's districts during the years 2006 through 2008. For each district, Petitioner has derived an average net charge-off percentage by dividing the total three year net charge-off by the total three year billed water revenue. Petitioner calculated a net charge-off rate for the utility in total of 1.2505%. Although Petitioner asserts that its uncollectible expense has increased by 27%[1], this charge-off rate is actually less than the rate (1.2664%) used in its previous rate case (Cause No. 43187).

Q: How does your calculation of *pro-forma* uncollectible accounts expense differ from Petitioner's?

A: Due to the OUCC's *pro-forma* adjustment to present water and sewer revenues, the 1.2505% uncollectible rate is applied to a different amount than the amount proposed by Petitioner. Additionally, Petitioner applied its uncollectible rate to total operating revenues which includes "other" revenues. These "other" revenues are not properly subject to the uncollectible expense adjustment. I propose a *pro-forma* present rate uncollectible expense of $2,017,139.

I also disagree with the amount Petitioner includes in test year uncollectible expense which is deducted from *pro-forma* uncollectible expense to determine its adjustment. Petitioner includes in test year uncollectible account expense eleven

[1] See testimony of David Baker, page 8, line 14.

entries totaling $76,406 which are described as miscellaneous invoices which contain costs associated with non-customer related receivables. (Petitioner's response to OUCC discovery set 23, Q-313.) This portion of uncollectible accounts expense is associated with income recorded "below the line" and should not be included in Petitioner's operating expenses for rate-making purposes. Therefore, I propose an adjustment to eliminate this expense from test year. In total, these differences result in an uncollectible account adjustment that is $85,695 less than Petitioner's adjustment. (See OUCC Schedule 6, Adjustment 11 and RJC Attachment 1.)

Rental Expense

Q: Please explain Petitioner's adjustment to *pro-forma* Rent Expense?

A: In calculating its *pro-forma* Corporate rent expense, Petitioner is trying to recover monies it received during the test year for a sublease with a former tenant, who has since abandoned the property. Petitioner's test year corporate rental expense consisted of the following components:

Copier Rental (OCE)	$78,155
Greenwood Office Rent	237,368
Sub-lease (offset)	(106,447)
Equipment Rental	1,606
Test Year Corp. Rental Expense	$210,682

Petitioner's Corporate Rental Adjustment adds the lost sub-lease offset to the total test year expense and then deducts the test year balance for an adjustment of $106,447.

Q: How do you propose to change this adjustment?

A: An examination of Petitioner's general ledger in the last month of the test year (November 2008) indicates Petitioner was paying rent for its Greenwood office at the rate of $18,970 per month or $227,640 per year. This annual amount is $9,728 less per year ($237,368 - $227,640) than Petitioner's proposed Greenwood office component in its *pro-forma* rent expense. I have reflected this lower amount in the OUCC's Adjustment. (OUCC Schedule 6, Adjustment 12)

Q: What are your recommendations in this Cause?

A: I recommend the *pro-forma* uncollectible expense be reduced from $420,653 to $334,958 or a decrease of $85,695. Additionally, I recommend the *pro-forma* rent expense adjustment be decreased from $106,447 to $96,719, or a reduction of $9,728. Finally I recommend Petitioner's p*ro-forma* insurance other than group expense adjustment be reduced by $77,305 to $448,402.

Q: Does this conclude your testimony?

A: Yes.

AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.

RJ Corey

By: Richard J. Corey
Indiana Office of
Utility Consumer Counselor

10-23-09

Date

INDIANA-AMERICAN WATER COMPANY
CAUSE NUMBER 43680

Uncollectible Account Expense

OUCC Pro-forma Operating Revenues		161,306,564
Uncollectible Accounts Expense Rate		1.2505%
Pro-forma Uncollectible Expense		2,017,139
Test Year Uncollectible Expense per Petitioner	1,605,775	
Uncollectible Expense Account 570100, Sub Ledg 16	76,406	
Total Uncollectible Expense Test Year		1,682,181
Adjustment		334,958